

ग्रहाभारण

EXTRAORDINARY

भाग II - सन्द 3- उपसन्ध (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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नई विल्ली, शुक्रवार, मार्च 10, 1967/फाल्गुन 19, 1888

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NEW DELHI, FRIDAY, MARCH 10, 1967/PHALGUNA 19, 1888

इस भाग में भिन्न पृष्ठ संस्था दी जाती है जिससे कि यह ग्रलग संकलन के रूप में रक्षा जा सजे । Separate paging is given to this Part in order that it may be filed as a separate compilation.

CENTRA'L BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 10th March 1967

- S.O. 846.—In exercise of the powers conferred by section 295 of the Incometax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—
- 1. (1) These rules may be called the Income tax (Second Amendment) Rules, 1967.
 - (2) They shall come into force on the 1st day of April, 1967.
- 2. For rule 12 of the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), the following rule shall be substituted, namely:—
 - "12. Return of income.—(1) The return of income required to be furnished under sub-section (1) or sub-section (2) or sub-section (3) of section 139 shall,—
 - (a) in the case of a company, be in Form No. 1 and be verified in the manner indicated therein;
 - (b) in the case of a person not being a company, be in Form No. 2 and be verified in the manner indicated therein:

Provided that in the case of a person, not being a company or a co-operative society or a local authority, whose total income (as computed

by such person) does not exceed fifteen thousand rupees, the return of income may be furnished in Form No. 3 and shall be verified in the manner indicated therein.

- (2) Notwithstanding anything contained in sub-rule (1),—
 - (a) where a return of income relates to the assessment year commencing on the 1st day of April, 1961, or any earlier assessment year, it shall be furnished in the appropriate form prescribed in rule 19 of the Indian Income-tax Rules, 1922, and shall be verified in the manner indicated therein;
 - (b) where a return of income relates to the assessment year commencing on the 1st day of April, 1962, or the 1st day of April, 1963, or the 1st day of April, 1964, it shall be furnished in the appropriate form in force immediately before the 1st day of April, 1967, and shall be verified in the manner indicated therein."
- 3. In Appendix II to the principal rules, for Form Nos. 1, 2 and 3, the following Forms shall be substituted, namely:—
 "[For Companies only]

INCOME-TAX ACT, 1961

Form No. 1
[See rule 12(1) (a)]
National Emblem)

G.I.R. No. (To be filled in by the Incometax Office).

Important: All applicable entries and innexures must be filled in. If the space is not sufficient, please attach separate statements, serially numbered, and specify in Part VIII the number of sheets in leach statement.

Return of Income
Assessment year

Previous year(s)—ending"
(See Note 1)

Name — Address

State whether resident or non-resident

PART I—Statement of Total Income
[See Note 2]

Head of Income

Amount of income or loss [If none, write 'NONE'] (Loss to be shown in red ink)

Indian income [See Note 3]

Foreign income [See Note 4]

19.....

I 2

I. Interest on security (a) Government securities Rs. Rs.

[Annexure B] (b) Others

2. Income from House Property [Annexure C]

3. Profits and gains (a) Own business or profession

- of business or profession.
- (a) Own business or profession [Annexure D]:
 - (i) Speculation business (Sec. 28, Expl. 2)
 - (ii) Other business or profession.
- (b) Share in the profits of a registered firm [See Note 5]:
 (i) Speculation business (Sec. 28, Expl. 2)

(ii) Other business or profession.

I 2 Rs. (c) Share in the profits of an un-Rs. registered firm or association of persons or body of individuals [See Note 5]. (i) Speculation business (Sec. 28, Expl. 2). (ii) Other business or profession. 4. Capital Gains (a) relating to short-term capital assets [Annexure E] (b) relating to other assets: (i) lands or buildings or any rights therein. (ii) Others 5. Inconstron other (a) Dividends [Annexure F.] sources. (b) Interest other than interest on securities. (c) Other items (Give details) Aggregate of items 1 to 5 Total Indoms (13 computed in Annexure G)

Norms: 1. If there are different previous years for different sources of Income, the source or sources should be indicated against each previous year.

- 2. If the income of any other person is includible in the total income under the provisions of sections 60, 61, 62 and 63 of the Income-tax Act, 1961, such income should also be shown in this Return under the appropriate heads.
- 'Indian Income' means income which accrued or arose or was received in India or is
 deemed to have accrued or arisen or been received in India in the previous year.
- 4. 'Foreign Income' means all income which accrued or arose outside India but is not deemed to have accrued or arisen and is not also received or deemed to have been received in India in the previous year. (This colomn should not be filled in by a non-resident company).
- 5. Share in the income of the firm under the head "Profits and Gains of business or profession" should alone be shown in this item. Where the firm has income under any other head or heads of income, the share of the assessee in such income should be shown against the appropriate items.

574 TH	E GAZETTE OF INDIA	EXTRAORDINA	RY [PART II—
PART II—Statement of sun	ns not included in Part Iand any reas		nims to be not taxable for
	Particulars	Amount Rs.	Reasons for its being claimed as not taxable
1. 2. 3. 4. 5.		·	
To	TAL OF PART II		
PART III—Statement of payable	f sums included in total inco or which qualify for rebate o Particulars	ne in respect of whi r deduction of incon	ch income-tax is not ne-tax.
	T di Liouigio		Rs.
 Dividends from new item 5 above), eligible f (a) received by a comheld Indian comp (b) other dividends Dividends from certair Royalties etc. from certair Donations for charitabetc. [Sec. 88] 	Give details)	horels [Sec. 85] ividends shown agastion 85A—c company from a c specified priority in [B] ec. 85C]	closely dustry
TOTAL OF PART II			·
PART IV-S	tatement of tax deducted at	source and of advan	ce tax paid
Tax deducted at (Tax deduction certificat		Advance t	ax paid
Particular	Amount of tax Rs.	Date of payme	ent Amount Rs.
Interest on securities Other interest Dividends			
Any other income . Total.		TOTAL	
1 OTAL	•	TOINE	•

1. Address of the Registere	d Office of the company	2.	Address of the of the compa	principa ny in In	l place dia.	of busines
3. Address(es) of Branc	ch(es)	4.	Name(s) and company(ics)	address((es) of	subsidiar
5. Where the company (or (or firms) or a member individuals.	any person acting on r of an association (or	b e ha	alf of the compilations) of person	oany) is a	a partne	er in a firm r bodies) of
Name and address of the firm/association/body	Name of each partner/ member, including the assessee, or any person acting on be- half of the assessee		ldress of each pa ner/member		ent of n partne	share of er/member
(ii) a foreign company v declaration and pay If the answer to either (i	ment of dividends within Answer 'Yes' o	cribe a Inc r 'N	lia? oʻl			
in titems 2 to 4 2. Is the company one in w. If the answer is 'Yes', p.	hich the public are subs	tanti ' or	ally interested?		Annex	ure H
power, construction mining; [Answer (b) covered by the proving section 104(3)? [If the answer is 'Yes', (i) value of capital asset	iny', that is to say, a comion or distribution of elen of ships, manufacture 'Yes' or 'No'] sions of section 104(4) or Answer 'Yes' or 'No'] please state— its, being machinery or transport vehicles) as si	or p	y mainly engage ity or any other i processing of go tification issued	orm of ods, or under	Rs.	
(c) a company in which	notified under section I 75% or more of its share vious year by charitable t from income-tax in res 'Yes' or 'No']	capit : ins	tal was beneficial titution(s) or fu	na (8)		
4. Is the company a banki company/any other comp	ing company/an investm	nent	company/a tra ch category)	ding		

PART VII-Statement of Other Particulars

(Not to be filled in by a foreign company which has not made the prescribed arrangements for the declaration and payment of dividends within India.)

Amount of profit distribution of e manufacture or p Fifth Schedule	lectricity production	or any o nofany	other fo one or i	orm of p	ower	or of c	construct	ion, in the	_		
2. (a) Date of the	annual ge	neral m	ecting	before v	vhich	the ac	counts (.s		
previous ye (b) Amount of t	ear were he divider	laid id declai	red, if s	.ny, at th	ne abo	ve gene	ral mee	ing F			
 Amount of divided distributed by the second distributed in the second distributed distributed in the second distributed in the second distributed distributed in the second distributed distri	ends othe he compa	r than d iny duri	ividending the	ds on pe previou	rferer us yes	ice shai r—	res, dech	ared or			
(a) declared at 1	he genera	ıl meetir	ng held	on	(date	R	8. ——				
(b) distributed	as interir	n divide	nd on	•••••		R	8. ——				
(c) distributed	ıs divid e n	d within	then	caning o	(date) of sec	tion					
2(22)(a), (b), (c) or	(d) on	•		(date	R	8. ——		Rs	.—	
	Part		-	f Annex				_			
		_		k in the		_	e colun	ıns—			
		•		mexure: mexures			in. 1				
			101 111			- Incu					
		NNEXU	RE			Nun	nber of	sheets	in Stat	ement	No-
B C D	E	F	G	H	J	1	2	3	4	5	6
	· <u> </u>			Verifi							,-
I,Name i	n Block L	etters)		., son/d	leugh	ter/wife	of Shr	i	• • • • • •	• • • • • •	• • • •
(Name	of father/	husband	i)		• • • • •	, being	the .		gnation		••••
ofsolemnly declare that and the Annexures a income and other p to the assessment year.	t to the bond Staten articulars ar commo	est of m nents ac shown encing c	(No y know compa are tr on the	nying it uly state 18t day e	nd bel is cor ed and of Apr	lief the rect and I relate ril, 19.	inform d comple to all t	ete, that he pre	the am vious ye	ount of	total evant
I further solem the company during years, no other so	the said	previou	no oth 18 year	er incon s and th	ne ac	crued comp	or arose any had	to or , during	was i	eceived aid pro	d by evious
I further declar this Return is made which this Return i	not reside	comparent in Ir	ny was ndia du	resident tring the	in In	dia dui ious ye	ring the ar or an	previous y of the	previou	for wl	nich s for
I further decla	re that, in	my c	apacity	as							
I am competent to n	nake this I	Return s	ınd ver	ify it on	behal	f of the	compa	ny.	signatio	n)	
Date ———							(Signa	ture of t	he Princ	dpal Of	ficer)
Place Seal of th	e compan	ıy									·
IMPORTANT:	-		he veri	fication	the .	signato	ry shou	ld satist	v hims	elf tha	t the
				complete				,		,	

[Any person making a false statement in the Return will be liable to prosecution under section 277 of the Income-tax Act, 1961, and on conviction will be punishable with rigorous imprisonment which will not ordinarily be for less than six months and may extend to two years.]".

ANNEXURE B

Interest on Securities

(See sections 18---21)

Name	of assessee-		·	Assessment year: 1919					
Serial Particulars of sec No. held		curity Face value of the holding					of interest due the year	Amount of tax deducted a	
				On Govt.	On other securities	[See Note 1]			
1	2		3	4	5	6			
			Rs.	Rs.	Rs.	Rs.			
						•			
	T	OTAL							
					On Govt. s ecurities	On other securities			
		Gross an the ye	nount of intere	st due during					
Deduct In the c	case of a company		nt of expenses i	incurred for		•			
	r than a Banking pany.	[Se	the interest Note 2].	Rs. ——	-				
		terest money the pu ment i	unt of any in- payable on ys borrowed fo urpose of invest in the securities a in column 2	1 T I					
			Note 2]	Rs					
			OR						
	case of a Banking apany.	garded ably ex compa ing the	aunt to be re- as sum reason- apended by the ny for realis- e interest [Sec-						
			20(1)(i)] Note 2]	Rs.———	1				

On Govt. Securites On Other Securites

(b) Amount to be regarded as interest payable by the company on moneys borrowed for the purposes of investment in the securities shown in column 2. [Section 20(1)(ii)] [See Note 2]

Rs.	 	_

Net Amount of Interest on Securities Carried to Part I of the Return

Date! Seal of the company

:-

Signature of the Principal Officer

Norms:-

- 1. In the case of any security of the Central Government issued or declared to be income-tax free or any security of a State Government issued income-tax free the income-tax whereon is payable by the State Government, enter the words "Tax free" in column 6.
- 2. The expenses and interest at (a) and (b), respectively, should be shown separate in respect of interest on Government securities and interest on other securities; where separate figures are not available, an apportionment should be made.

ANNEXURE C

Income From House Property

	Name of assessee-					Assessment year: 19—19—			
SI. No.	Address of property (including Munici- pal or other num- ber)		is a part owner of the property state the extent of company's share and the names of the other part-owners and their shares	of the business or profession, state the pro- portion of the	cipal valuation of the property [See Note 2]	payable by the tenant as in- creased by the amount, if any, of the owner's burden for taxes levied by a local authori-	bilities relating to taxes levied by a local au- thority but borne by the owner and claimed as a	in respect of newly cons- tructed build- ings, vide sec- ond proviso to	after deduct- ing amounts shown in col. 8 and 9 from
I	2 .	3	4	5	6	7	8	9	10
		,			Rs.	Rs.	Rs.	Rs.	Rs.

Notes: 1. (a) Where the whole of the property is used for the purposes of the business or profession of the company, the property should not be listed i this Annexure.

(b) Where a part of the property is so used, the proportion of the remaining part to the whole of the property may be determined on the basis of the area used for the business or profession and the remaining area.

2. Where a part of the property is used for the purpose of the business or profession, the amount to be shown in col. 6 will be a proportion of the annual municipal valuation of the whole of the property according to the proportion of the remaining part to the whole shown in col. 5.

3. In the case of house property, the construction of which was completed on or after the 1st April, 1950, the claim is to be restricted to one half of

the total amount of such taxes levied by the local authority.

4. In the case of a building (comprising one or more residential units) the erection of which is begun and completed after the 1st day of April, 1961, the annual value shall, for a period of three years from the date of completion of the building, be reduced by a sum equal to the aggregate of (i) in respect of any residential unit whose annual value does not exceed Rs. 600 the amount of such annual value; and (ii) in respect of any residential unit whose annual value exceeds Rs. 600, an amount of Rs. 600; so however that the income in respect of any residential unit is in no case a negative figure. Where a part of the property is used by the employees of the company for their residence free of rent this deduction will not be admissible in respect of the part so used,

5. The higher of the figures given in columns 6 and 7 should be taken as the basis for determining the income from property.

Sl. No. (Re- peat from page (1)	Net amount Alloafter deductor for ting amounts [So shown in cols. 8 and 9 from the amount shown in cols. 6 or col. 7, as the case may be (Repeat from page 1)	repairs	paid to in- sure the property against		property	Land Revenue paid for the property	Collection charges paid (not to exceed 6% of the amount shown in col. 10)	Amount claimed on account of property remaining vacant (Give details)	Unrealised rent (De- tails to be given se- parately)	columns	Net income/loss (col. 10 minus col. 19)	Amount of net income of assessee (where assessee is the sole beneficial owner, repeat the figure in col. 20; where assessee is part owner, state the fraction as per col. 4 of the figure in col. 20)
I	10	11	12	13	14	15	16	17	18	19	20	21
	Ra.	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Date Seal of th	e Comp	any	Aggregate inc	юme/loss са	arried to Pa	art I of the Ret	turn.			Signature of Principal C	

Notes: (contd.) 6. The amount admissible on account of repairs is—(a) where the owner has undertaken to bear the cost of the repairs, a sum equal to one-sixth of the amount shown in col. 10, and (b) where the tenant has undertaken to bear the cost of repairs, the excess of the amount shown in col. 10 over the amount of rent payable, or one-sixth of the amount shown in col. 10, whichever is less.

ANNEXURE D

Particulars of Profits and Gains of Business or Profession

SECTION I

Name of assessee ————	Assessment	year : 19—19—
If the accounts are kept on the mercantile system of account or trading account, the profit and loss account ard ba accounts are kept on any other system, a description of the syany statement which corresponds to the profit and loss account accounting system must be attached.	lar ce sheet must h stem should be give	castached. If the
A copy of the Auditor's Report under section 227 of the attached.	Companies Act, 19	956 must also be
	Speculation business	Other business or profession
1. Profit or loss as per profit and loss account (or statement corresponding to the profit and loss account) for the previous year ended	19	19
Profit (+) / Loss (—)	Rs.	Rs.
Add (Deduct, if the above figure is a loss)-		
 Any taxable profit or gain not included in arriving at the above figure of profit. Reserve for bad debts Sums debited for creation of any reserve or for making any provision etc. which are not deductible in computing the profits under sections 28 to 44. Interest credited to reserve or other funds Expenditure of the nature of charity or presents: (a) donations qualifying for rebate under sec. 88 (b) others Income-tax, surtax, penalty, etc. Cost of additions to, or alterations, extensions or improvements to any of the assets of the business or profession Other expenditure of the nature of capital expenditure Losses sustained in former years and debited in arriving at the figure of profit (or loss) shown above. Sums debited on account of depreciation of any of the assets of the business or profession, or development rebate in respect of any of the assets of the business 	Rs. Rs.	
 12. Sums debited on account of repairs and insurance of assets used only partly for the purposes of the business or profession (Give details) 13. Sums debited on account of expenditure on scientific research or sums paid to any scientific research association, university, college or other institution. 14. Interest or any other sum which is not deductible under the provisions of section 40(a) (Give details) 15. (a) Expenses and allowances charged in the accounts in respect of the items referred to in sec. 40(c)(i) and (ii) [Total of the amounts in col. 14 of section 6 of this Annexure] (b) Expenditure charged in the accounts which has resulted directly or indirectly in the provision of any benefit, amenity or perquisite, whether convertible into money or not, to an employee of the company, to the extent such expenditure exceeds one-fifth of the amount of salary payable to him for the period of his employment [Section 40(c)(iii)] [Total of the amounts in col. 16 of section 6 of this Annexure] 		
minomitant cot. to of section of this Amiexale) .		

	Speculation business	Other business or profession
16. In the case of a Banking Company, the amount which is allowable as a deduction under sec. 20(1) in computing its income under the head "Interest on Securities" (i.e. the amount claimed as deduction in Annexure B). 17. Expenditure in the nature of entertainment expenditure which exceeds the amount computed under the provisions of sec. 37(2) 18. Expenditure on advertisement, maintenance of accommodation in the nature of a guest house and on travelling by employees and others for the purpose of the business or profession which exceeds the amount admissible under sec. 37(3) read with Rule 6A, 6B, 6 C and 6D of the Incometax Rules, 1962. [See Section 2 of this Annexure] 19. Any expenditure not incurred wholly and exclusively for the purpose of the business or profession (Give details). 20. Any other expenditure which is not allowable under the provisions of sections 28 to 44 (Give details). 21. Amount of profits chargeable under (a) section 41(2) [Total of the amounts in col. 17 of Section 3 of this Annexure] (b) section 41(1)(3) and 4(4) (Give details)		
22. Total of items I to 21		
23. Any profit or gain, capital sums or other items such as interest on securities, income from house property, etc., credited in arriving at the above figure of profit which are not taxable under the head "Profits and gains of business or rofession" or which have already been charged to tax in the hands of the assessee (Give details) 24. Expenses on repairs and insurance of assets used only partly for the purposes of the business or profession claimed as reasonable deduction under section 38(2), excluding amount referred to in section 40(c) (Give details). 25. Expenses and allowances (other than depreciation) referred to in section 40(c)(i) and (ii) which the company claims as reasonable deduction under sections 30 to 38 having regard to the provisions of section 40(c)(i) and (ii) [vide Section 6 of this Annexure]. 26. Allowance on account of depreciation and any unabsorbed depreciation brought forward from the earlier assessment year [A:17: gate of the amounts in columns 15 and 16 of Section 3 of this Annexure] 27. Scientific Research Expenditure: (i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research association having as its object the undertaking of scientific research (Give details). (ii) Any sum paid to an approved scientific research association having as its object the undertaking of scientific research (Give details). (iii) Any sum paid to an approved university, college or other institution to be used for scientific research inscinal research in social science or statistical research related to the class of business carried on (Give details). (iv) The appropriate part of expenditure of a capital nature on scientific research related to the business, a imissible under section 35(2) (Give details). 28. Amount of capital expenditure on the acquisition of patent rights or copyrights admissible under sec. 35A		

	Speculation business	Other business or profession
 29. Appropriate part of expenditure of a capital nature on promoting family planning among the employees of the company admissible under section 36(1)(ix) (Give details) 30. Any other allowable expenditure which has not been charged in arriving at the above figure of profit/loss (Give details) 		
lopment allowance), which is admissible as a deduction under sections 28 to 44, which has not been charged in arriving at the above figure of profit/loss or which has been added back under any of the items on page I of this Annexure. 32. Development rebate admissible [See Section 4 of this Annexure]		
33. Development allowance admissible [See Section 5 of this Annexure]		
34. Total of items 23 to 33		
35. Net profit (or loss carried to part I of the return [Item 22 minus item 34]		
Date	Signature of	the Principal

Seal of the Company

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١H.	rion.	- 2

Name of assessee		Assessment year: 19.	19
Statement of expenditure on advertisement, maintenance of accommodation in the purpose of the business or profession, which exceeds the amount admissible under section 1962.			
	Amount debited in Profit and Loss Account	Amount admissible under Rule 6B or the amount claimed to be reasonable for pur- poses of Rule 6B(2)	Amount of excess i any (i.e. col. 1 minu col. 2)
	I	2	3
I. Expenditure on Advertisement			
 (a) Articles intended for presentation. (b) Advertisement outside India involving payment in foreign currency. (c) (i) Payment to a person who has substantial interest in the business of the assessee or to a relative of such person [See Note 1]. (fi) Payment to a person who carries on business of, or profession as a 	·		
 publicity or advertising agent, wherein the assessee has a substantial interest [See Note 2]. (d) Amount(s) exceeding Rs. 2,500 paid otherwise than by crossed cheque drawn on a bank or by crossed bank draft. 			
	Total of Item I		

I 2 3 4 5 6	SI. No.	Place at which located	maintenance debited in Pro-	col. 3 qualifies for allowance	Whether register required in Rule 6C(3) has been maintained [Answer 'Yes' or 'No']	5 is 'No' amount of expen-
	I	2	3	4	5	6

TOTAL OF ITEM II

Notes: I. Where the recipient of the payment is a company, firm, association of persons or Hindu undivided family, it will be considered as having a 'substantial interest' in the business of the assessee, not only where the company, firm, association or family, as such, has such an interest, but also where a director of the company, or a partner of the firm, or a member of the association or family, or any relative of such director, partner or member, as the case may be, has a substantial interest in the business of the assessee.

2. The assesse company will be considered as having a substantial interest in the business of the recipient of the payment, not only where the company, as such has such an interest, but also where a director of the company, or any relative of the director, has such an interest.

SECTION 3

Depreciation

	S	<i>иметен</i> ој ратисишт г	едитва 10 ов јитивљеа и	naer section 34(1) and c		me of assessee	
SI. No.	Description of the asset—building, ship, machinery or plant, furniture—including any such asset which has been sold, discarded, demolished or destroyed during the "previous year" [See Note 1]	beginning of the "pre- vious year" ['Actual cost' in the case of ocean-going ships]	case of assets acquired during the 'previous year'; and in the case of existing assets, capital expenditure incurred during the 'previous year' on additions, alterations,	new asset or the addi- tions and extensions referred to in col. 4, were used for the pur- poses of the business or profession, and date on which the al-	In the case of an asset which has been sold, discarded, demolished or destroyed during the 'previous year', the amount of "moneys payable" in respect thereof and the scrap value, if any [See Note 3]	depreciation is allowable (amount in col. 3+ amount in col. 4); in the case of an asset referred to in col. 6, the amount should	Prescribed rate per cent [See Note 4]

1 1

Signature of the Principal Officer.

SL No.	No. of days for which the asset was worked			Depreciation claimed					Terminal charge under sec. 41(2)
(Re- peat from	Double shift	Triple shift	Initial	Normal	Extra shift allowance Total (co Double shift Triple shift		Total (cols.		[Col. 6 mimus col. (3+4)] [See Note 6]
noni Dege			[See Note 5]				11 (0 (4)		
I	9	10	11	12	13	14	15	r6	17
	-		Totals Carried	то Ѕвстто	N I OF THIS AN	NEXURE			
	Date:			· 					

- NOTES: 1. Where an asset has been sold, discarded, demolished or destroyed during the 'previous year' it should be listed as a separate item in column 2.
 - 2. In the case of a motor car acquired for the purpose of the business or profession after the 28th February, 1966, for an amount in excess of Rs. 25,000
 - the 'actual cost' to be shown in col. 4 is Rs. 25,000.

 3. 'Moneys payable' in col. 6 includes the sale price or any insurance, salvage or compensation moneys; where the asset which is sold, discarded' demolished or destroyed is a motor car acquired after 28-2-66, the 'moneys payable' to be shown in col. 6 will be computed by multiplying the actual amount of sale price, insurance, salvage or compensation moneys and the amount of scrap value, if any, by the fraction:

the actual cost of the motor car to the assessee as computed without limiting it to Rs. 25,000.

Seal of the Company-

- 4. Where the actual cost of any machinery or plant does not exceed Rs. 750, the rate of depreciation in respect of such machinery or plant to be shown in col. 8 will be 100 per cent. (This provision applies for the assessment year 1966-67 and later assessment years).
- 5. Initial depreciation is admissible in respect of only the buildings of the type referred to in section 32(I)(iv).

25,000

The amount to be entered in this column should be limited to the amount of depreciation actually allowed to the assesses in respect of the asset

SECTION 4

Development Rebate

Statement of particulars required to be furnished for the purpose of sections 33 and 34 of the amount on development rebate.

						Name of assess Assessment year	ec	
SI. No.	Description of asset i.e. ship, machinery or plant	Actual cost of the asset in col. 2	Date of acquisition of ship or date of in- stallation of machiner or plant	In the case of a second-hand ship, the y number of years which had expired between the date on which the ship was built and the date of its acquisition by the assessee	velopment re	Amount of de- velopment re- bate	Amount of development rebate reserve created by debit to Profit & Loss Account of the previous year [Sec. 34(3)(a)	e
I	2	3	4	5	6	7	8	9

TOTAL CARRIED TO SECTION 1 OF THIS ANNEXURE

Signature of the Principal Officer.

SECTION 5 Decelopment Allowance

~	Name of assessee-	
	Assessment year	1919

Statement of particulars prescribed for purposes of section 33A and of the amount of Development Allowance (To be filled in only by a company carrying on a business of growing and manufacturing tea in India.)

5.No.	Name of tea estate	Whether Situated in an area declared by the Board to be a "hilly area" if so! specify the area	"Previous year" in which the land was		"Cort of planting"	Amount, if any, of the cosi in col. 6, which has been met directly or in- directly by any other per-	"Actual cost of planting"	Developmen Allowance 50% of the famount in col. 8).	allowable allowable as a deduction in res- ect of the second pre- yious year from the previous year	Amount allowable ass deduction in respect of the 4th pre- vious year from the previous year
I	2	3	4	5	6	7	8	9 _	10	3)

	Partieulars rela	ating to planting	of tea bushes have be	, after 31-3-1 come permanen	1965 and before Lly useless on an	31-3-1970 in 1 y land aiready	replacement of tea planted.	bushes that hav	e died or	
	"Previous year" in which the land" was prepared	Extent of land referred to in col. 12 (in hectares)	planting"	any, of the cost in col. 14 which has been met directly or	(col, 14 s minus col.; 15) (imited t to an amount calculated at Rs. 12,500/	Allowance 30% of the amount in! col 16)	able as a deduction in respect of the second year from the previous jear referred to in col. 12 (See Note 3)	able as a de- duction in respect of the 4th previous	ount of development allowance claimed (col. 9+col. 17 or col. 11+ col. 19, as the case	Amount o development allowance reserve created [Sec. 33A (3) (ii)]
I	12	13	14	15	16	17	18	19	20	21
	TOTAL CARRIED T	O SECTION 1 (Date Seal of the C		NEXURE		*** · · · · · · · · · · · · · · · · · ·			Signatur Princips	

- (a) cost of preparing the land;
- (b) cost of seeds, cuttings and nurseries;
- (c) cost of planting and replanting; and
- (d) cost of upkeep of the tea bushes during the four successive 'previous years' cor mencing with the 'previous year' shown in col. 4 or col. 12, 28 the case may be.
- 2. The calculation should be made at the rate of Rs. 12,500 per hectare of the extent of land shown in col. 5 or col. 13, as the case may be, where the land is situated in 1"hilly area", and at the rate of Rs. 10,000 per hectare of the extent of land shown in col. 5 or col. 13 where the land is situated in any other area.
- 3. Where the claim for development allowance relates to the second previous year from the previous year shown in col. 4 or col. 12 as the case may be, no entry should be made in columns 10 and 11 or 18 and 19; where the claim relates to the 4th previous year from the previous year shown in col. 4 or col. 12, entries should be made in these columns as well, and for the sake of convenience, the entries relating to such claim should be listed under a saparate serial number from the entries relating to the claim in respect of the second previous year.

ANDRESURE D

				SECTION 6			
	Name of assessee		Assessment year 1	919	-		
	Particulars of-						
		ich has resulted direct substantial interest					lirector or to any other
		cited or allowance clair erred to in (i) above, w					ector or other person
	or not, to an err	nich has resulted direction ployee of the companic [Section 40(c) (iii)	ny where such expend	e provision of any be iture exceeds one-fifth	enefit, amenity or po of the amount of the	equisite, whether consolers to he	convertible into mone im for the period of
S.No.	Name and address of— (a) director or any other person or relative referred to in i) and (ii) above; or (b) employee (other than an employee whose income chargeable under the head "Salaries" is Rs. 7,500 or less)	Salary including dearness allowance if the terms of employment so provide, but excluding all other allowances and perquisites.	lowance where it is not a part of the salary under the	and other payments	r nt or at con- cessional rent for his occupation (Give details)	diture) incurred by the company in	Where a convey ance has been provided to him by the company, description of the conveyance and the amount carpenditure incurre by the company on its maintenance

S.No. (Re- peat from page 1)	pany on account of his tours abroad	curred by the company for domestic or per- sonal services provided to him	Other payments not included in cols. 3 to 10 (Give details) [See Note 1(b)]	provision of any other benefit or	other allowances claimed by the company in the return in respect of any of its assets which are wholly or partly	director or other person or relative referred to in (a) col. 2, the total of the amounts in cols. 3 to 13 (See Note 3)	of a director or relative referred of col. 2 who is of the company Total of the am- ounts in columns 4 to 12	other person or to in (a) also an employee
I	9	10	II	12	13	14	15	16
	, Date				TOTAL [Carried to item 15 (a) of Sec. 1 of the Annexure]		TOTAL [Carried to item 15 (b) of Sec. 1 of this Annexure]	of Office

Seal of the Company.

Notes: 1.—In the case of any employee who is not a director or a person or relative referred to in (a) of col. 2,—

(a) the value of any travel concession or assistance referred to in section 10(4) and passage moneys or the value of any free or concessional passage referred to in section 10(6)(i) should be excluded form the amount in column 9;

(b) any payement by way of gratuity, any payment referred to in section 10(6)(vii) any sum referred to in section 17(1) (vii) or 17(2) (v), the amount of any compensation referred to in section 17(3)(i) and any payment referred to in sec, 17(3) (ii) or sec, 36(1)(iv) or section 36(1)(v) should be excluded from the amount in col. II:

(c) any expenditure referred to in sec. 36(1)(ix) should be excluded from the amount in col. 12.

2. The 199ets should be listed in section 3 of this Annexure, indicating, in each case, the fact that it has been used by the director or other person or relative.

3. In the case of a director or other person or relative referred to in Note 1, who is also an employee of the company, the amounts at (a), (b) and (c) of Note 1 should be exhibited separately in the respective columns but excluded in arriving at the total in col. 14.

ANNEXUES B SECTION I

Particulars of Capital Gains

	Na	me of assessee				Assessment year 19———19———			
S.No.		Date on which the asset became the property of the assessee	Date of transfer	Period for which the asset was held by the assessee imme- diately preceding the date of transfer [Sec. 2 (42A)]	Name and addres of the transferce	transferee is	which the trans-	Fair market value of the asset as on the date of transfer [See. sec. 2(22A)]	
1	2	3	4	5	6	7	8	9	

(Re-	Cost of acquisition or, in cases carered by sec, 49, 50 or 51, the value	provements to	Expenditure incurred wholly and exclusion	Total of columns 10 to 13		loss relating to (Loss to (See Note below)	to be shown in
	which is deemed to be the cost of acquisition Amount in col. 13 of Section 2 of this	the capital asset	vely in connection with the transfer (Give details)		Short-term capital assets (i.e. Where the period in col 5,	Other than short-term (i. e. where the period in than 12 months)	
	Amexure)				is 12 months or less)	Lands or buildings or any rights therein	Others
I	10	11	12	13	14	15	16

Net capital gains carried to Part I of the Return.

Rs.

٠.

Rs.

Rs.

Date

Signature of the Principal Officer.

Seel of the Company

NOTE: Where the capital gain in respect of any asset is slaimed to be exempt under section 53, an entry should be made to that effect in the relevant col. 14, 15 or 16.

[3] 't other cases, the amount of capital gain/loss should be determined by deducting the amount in col. 13 from the amount in Col. 8 and the suit entered in the relevant col. 14, 15 or 16.

SECTION 2

Statement showing the cost of acquisition or the value which is deemed to be the cost of acquisition of a capital asset in certain cases (Sections 49, 50 and 51)

S. V).	Description of asset	Date on which the asset became the property of the assessee	ther by purchase, construction	Where the asset became the pro- or construction at	operty of the asses own expense	see by purchase
		the spaces	at own expense or by any of the modes specified in section 49);	Cost of acquisition of the asset to the assessee on the date mentioned in col. 3	Where the date col. 3 is earlier the fair market asset as on I	than 1-1-1954; value of the
1	2	3	4	5		6

(Re- peat)	than in the mann			which depreciation (See se	on has been obtained	moneys received and retained by	to be the cost of ac-
fro .m above)	Date on which the asset been noticed by providing of the last previous owner who acquired it otherwise than in the namer specified in sec. 49.	tion of the asset to such last pre-	If the date in col. 7 is earlier than I-I-1954 the fair market, value of the asset as on I-I-1954.	value as "adjus-	Where the fair market value of the asset as on 1-1-1954, is to be taken into account the fair market value of the asset as on 1-1-1954 reduced by the amount of depreciation allowed after that date and "a" "adjusted" (See Note below).		col. 10 of sec. 1 of
1	7	8	9	10	11	12	13

Where the asset is one in respect of

Date

Seal of the Company

S.No. Where the asset became the property of the assessee otherwise

Signature of the Principal Officer

Advance or other Cost of acquisition,

NOTE: "Adjusted" in relation to written-down value or fair market value, resears resided by any terminal allowance deducted under sec. 32(1)(iii) or increased by terminal charge added under sec. 43(2).

ANNEXURE F

Dividends

[See sections 56-59]

Nem	e ef assessee			Asses	sment Year: 1	9——19——
Sl. No.	Particulars of shares held	Face value of the holding	Gross amount of dividend [See Note 1]	tax deducted	of dividend	Remarks [See Note 2]
I	2	3	4	5	6	7
,		Rs.	Rs.	Rs.	Rs.	-
	Тетац					
	Gross amount	of dividend	from column 4	••		
Deda	tet (a) Amount of common to a banker or of dividend. (b) Amount of any capital expenditudes of any capital expend	ther person for other expending) incurred	or realising the ture (other than wholly and ex-	n l	Rs.	
	Amount of Dividend of the Return	Income Carr	ied to Part	•		
	Date of the Company				Signature of t	

- Notes: 1. Any sum deemed to be a 'dividend' under section 2(22)(a), (b), (c), (d), or (c) should also be shown in this column.
 - 2. (a) Where any dividend is eligible for rebate or deduction of tax under section 85 (dividend from new industrial undertaking or hotel), 85B (dividend received by an Indian company from a foreign company on shares allotted in consideration for supply of technical know-how etc.) or section 235 (dividend attributable to agricultural income of the company paying the dividend), please indicate by entering the appropriate section in the Remarks Column 7.
 - (b) In the case of a foreign company which has not made the prescribed arrangements for the declaration and payment of dividends within India, if any dividend shown in the above statement is pald by a closely-held Indian company which is mainly engaged in any specified priority industry, such item(s) of dividend may be indicated by entering "Section 85A, Proviso" in the Remarks Column 7.
 - (c) Where the company paying the dividend is a foreign company which has not made the prescribed arrangements for the declaration and payment of dividends in India, and the dividend does not qualify for deduction of tax under sec. 85B, please indicate such dividend by entering the words "Foreign dividend" in the Remarks Col. 7.
 - (d) For the purpose of claiming rebate or deduction of tax in Part III of the Return, the net amount of dividends falling in each of the categories mentioned in items 5, 6(a), 6(b), 7 and 10 of that Part should be arrived at by deducting the appropriate amount of collection charges and other expenses from the gross amount of dividend under each category. Where separate figures are not available, an apportionment should be made.

ANNEXURE 'G'

Computation of Total Income

Vame	of assessee		Assessme	nt Year: 19	——I 9— —
SI. No.	Head of income	Income/loss (+)/(-) of the year as shown in Part I of the Return [See Note 1]	Income/loss of the year after 'adjust- ment' [See Note 2]	Brought forward loss of carlier year(s eligible for set off [See Note 3]	net income) after ad- justing the loss in col.
I	2	3	4	5	6
		Rs.	Rs.	Rs,	Ra.
I.	Interest on securities			×	_
2.	Income from house property .			×	
3.	Profits and gains of business or pro- fession—				
	(a) Speculation business (enter only if the net result is a positive income) [See Note I(a)]				
	(b) Business, other than specula- tion business, or any professio [See Note I(b)]	n	<u> </u>		
4.	Income from other sources .			×	· · · · · · · · · · · · · · · · · · ·
	Total				
5.	Capital gains:				
	(a) relating to short-term capital assets				
	(b) relating to assets other than short-term capital assets (enter only if positive figure)				
	(i) lands and buildings or any rights therein				
	(#) other assets				
	GRAND TOTAL [See Note 4] .				
Lau:	Amount deductible under section 801 to specified priority industries, include	i.e. 8% of pr	ofits and gain e against item	s attributable 3(b) in col. 6	
	(ii) Other deductions, if any	(Give details)	:		
-	FOTAL INCOME (as rounded off under RETURN.			PART I OF THE	3
	Date of the Company				ire of the

- Norm: 1. (a) In arriving at the figure to be shown in col. 3 against S. No. 3(a), the total of the figures of income shown against S. No. 3(a) (i), 3(b) (i) and 3(c) (i) of Part I of the Return should be taken; and it should be shown against S. No. 3(a) only if it is a positive income. If the figure against S. No. 3(c) (i) of Part I of the Return is a loss, it should be ignored in arriving at this total.
 - (b) In arriving at the figure to be shown in col. 3 against S. No. 3(b), the total of the figures of income shown against S. No. 3(a) (ii), 3(b) (ii) and 3(c) (ii) of Part I of the Return should be taken. If the figure against S. No. 3(c) (ii) of Part I of the Return is a loss, it should be ignored in arriving at this total.
 - (c) Where there is Indian income as well as foreign income under any head of income the aggregate thereof should be shown in col. 3 against the appropriate head.
 - 2. (a) If there is a loss in col. 3 against any one or more of S. Nos. 1, 2 and 4, the losses and income against these items may first be adjusted against one another and the net result determined. If the net result is a negative figure, and there is income in col. 3 against S. No. 3(a) or 3(b), or both, the negative figure may be adjusted, as may be found advantageous by the assessee, against either of the said items, or partly against the one and, as to the balance, against the other.
 - (b) Any loss against S. No. 5(a) in col. 3 should be adjusted against income shown against S. No. 5(b) in the same column, and the result ant income entered against S. No. 5(b) in col. 4.
 - 3. (a) The amount of loss under the head "Profits and gains of business or profession" brought forward from earlier years should be entered in col. 5 against S. No. 3(a) or 3(b), as the case may be, only to the extent of the income, if any, against the respective items in col. 4.
 - (b) The amount of loss under the head "Capital gains" brought forward from earlier years should be entered in col. 5 against S. No. 5(a) or 5(b), as the case may be, only to the extent of the income, if any, against the respective items in col. 4.
 - 4. Where the figure in col.4 in the line showing the 'Total' of S. Nos. 1 to 4 is a loss, and the assessee does not desire to have such loss set off fagainst the income shown against S. No. 5 in the said column, such loss should not be taken into account in arriving at the 'Grand Total' in col. 4.

ANNEXURE 'H'

Statement of particulars to be furnished by a domestic company which claims to be one in which the public are substantially interested.

[See Part VI]

A 37----

	Assessment real. 19	_
1	(a) Was the company owned throughout the previous year by the Government or the Reserve Bank of India? [Answer Yes' or 'No']	
	(b) Was 40 % or more of the share capital of the company held during the previous year by the Government or Reserve Bank of India or a Corporation owned by the Reserve Bank of India, singly or taken together? [Answer 'Yes' or 'No']	*
2	formation regarding the following:— (a) The percentage of voting power attaching to equity shares allotted unconditionally to, or acquired unconditionally by, and throughout the previous year beneficially held by— (i) the Government,	
	 (ii) Corporation(s) established by a Central, State or Provincial Act. (iii) Company (les) in which the public are substantially interested and also wholly owned subsidiary (les) of any such company, (iv) the public (excluding companies in which the public are not substantially interested and directors of the assessee company). 	
	(i) the subject of dealings in any recognised stock exchange in India at any time during the previous year? If the reply is 'Yes', please state the name(s) of the stock exchange (s). OR	
	Freely transferable by the holder to other members of the public? [Answer 'Yes' or 'No']	

	(a) Persons controlling the a		
	Name	Address	Period of control
	where the assessee is an I power held, at any time d (excluding Government, or Provincial Act, comp	pany carrying more than 50°, ndian *"industrial company" luring the previous year, by five Corporation(s) established be pany(les) in which the public owned subsidiary(ics) of stables.	of the total voting to or fewer persons y a Central State lic are substantially
Date			Signature of the
Scal of	the Company		Principal Officer.
of ships of elect		ssing of goods or in mining o	onsists mainly in the construction or in the generation or distribution
	For the purpose of items (c) a and persons who are nominee be treated as a single person	s of any other person togeth	who are relatives of one another er with that other person, should
	ind persons who are nominee	s of any other person togeth	who are relatives of one another er with that other person, shout
	and persons who are nominees treated as a single person	s of any other person togeth	er with that other perao a, shoul
	nd persons who are nominees be treated as a single person Raum of particulars to be fur	a of any other person togeth	er with that other person, should be lincons-tare Act, 1961
•	nd persons who are nominees be treated as a single person Raum of particulars to be fur	a of any other person togethen. ANNEXURE 'J' raished wrder Section 133 of the	er with that other person, should be lincons-tare Act, 1961
Name o	real persons who are nominees be treated as a single person Return of particulars to be fur [See particulars to be fur	ANNEXURE 'J' raished water Section 133 of the agraph 3 of Notice under sect	er with that other person, should elincoms-tax Act, 1961 ion 139(2)]
Name of Section	real persons who are nominees be treated as a single person Return of particulars to be fur [See particulars to be fur	ANNEXURE 'J' raished under Section 133 of the agraph 3 of Notice under sect As diresses of persons for whom	sessment Year: 19————————————————————————————————————
Name of Section St. 1	Return of particulars to be fun [See particulars and a	ANNEXURE 'I' raished under Section 133 of the agraph 3 of Notice under sect Addresses of persons for whom Address of the person in	e Inconstant Act, 1961 ion 139(2)] seessment Year: 19————————————————————————————————————
Name of Section SI, I	Return of particulars to be fun [See particulars and a subsection of particulars and a subsection of particulars and a subsection of person for whom the assessee is trustee or agent	ANNEXURE 'J' raished under Section 133 of the agraph 3 of Notice under sect As diresses of persons for whom Address of the person in col. 2	e Incometar Act, 1961 ion 139(2)] sessment Year: 19————————————————————————————————————

SHOT	ON 21	Statement of the names an the previous year(s) rent, (not being an annuity tax four hundred rupees and	interest, con able under t	nmission, r he head "!	oyalty or bi Salaries") –	okerage or any annuity
Sl. No.		e and address of the person com the payment was made		1mount paid_;	Date of payment	In the case of a payment to a non-resident whether tax nas been deducted at source and paid to the credit of the Central Government
		2	3	4	5	6

Date Seal of the Company Signature of the Principal Officer.

SECTION 3: [To be filled in where the assessee is a dealer, broker or agent or concerned in the management of a stock or commodity Exchange.

Statement of the names and addresses of all persons to whom the assessee or the Exchange has paid in the previous year(s):—

- (1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities; and
- (2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the transfer whether by way of sale, exchange or otherwise of assets or on whose behalf or from whom the assessee or the exchange has received any such sum and particulars of all such payments and receipts.

(The question whether any payments or receipts relate to "capital assets" is a matter to be decided by the Income-tax Officer. The person required to make the statement should treat all payments and receipts as pertaining to capital assets).

SL No. [Name and address of the person to whom the payment was made or on whose behalf or from whom the payment was received	Particulars of the transaction in connection with which the payment was made or received	Arrevet paid or received	Date of payment or receipt?
			Rs.	
<u> </u>	2	3	4	5 1

I. PAYMENTS

Date Seal of the Company Signature of the Principal Officer Section 4: Statement of gifts made by the assessee during the previous year(s) [Not to be fill by a company in which the public are substantially interested.] Sl. Name and address of donee Date of Particulars of pro-Amount of money gifted of property (other money gifted)	Date Seal of the Company Signature of the Principal Officer CTION 4: Statement of gifts made by the assessee during the previous year(s) [Not to be filled by a company in which the public are substantially interested.] 1. Name and address of donee Date of Particulars of pro-Amount of money gifted of perty gifted value of property (other the money gifted)		_			 	
Date Seal of the Company Signature of the Principal Officer Section 4: Statement of gifts made by the assessee during the previous year(s) [Not to be fill by a company in which the public are substantially interested.] St. Name and address of donee Date of Particulars of pro-Amount of money gifted of property (other money gifted)	Date Seal of the Company Principal Officer CTION 4: Statement of gifts made by the assessee during the previous year(s) [Not to be filled by a company in which the public are substantially interested.] I. Name and address of donee Date of Particulars of pro- Amount of money gifted sift perty gifted value of property (other the money gifted)	I 		~	3	4	5
Seal of the Company Principal Officer ECTION 4: Statement of gifts made by the assessee during the previous year(s) [Not to be fill by a company in which the public are substantially interested.] St. Name and address of donce Date of Particulars of pro- Amount of money gifted of property (other money gifted)	Seal of the Company Principal Officer CTION 4: Statement of gifts made by the assessee during the previous year(s) [Not to be filled by a company in which the public are substantially interested.] I. Name and address of donee Date of Particulars of pro- Amount of money gifted sift perty gifted value of property (other the money gifted)			II.	RECEPTS		
ECTION 4: Statement of gifts made by the assessee during the previous year(s) [Not to be fill by a company in which the public are substantially interested.] Sl. Name and address of donee Date of Particulars of pro- Amount of money gifted of property (other money gifted)	ETION 4: Statement of gifts made by the assessee during the previous year(s) [Not to be filled by a company in which the public are substantially interested.] 1. Name and address of donee Date of Particulars of pro- Amount of money gifted sift perty gifted value of property (other the money gifted)						
money gifted)	money gifted)		MALE At Statement of mifts me	de by the as	sessee during the pre	vious vear(s) []	Not to be filled
	1 2 3 4 5	CT	by a company in whi	ch the public	c are substantially inte	rested.]	
1 2 3 4 5			by a company in whi	ch the public ————————————————————————————————————	c are substantially inte	Amount of m	oney gifted
		il.	by a company in whi	ch the public	Particulars of pro- perty gifted	Amount of m value of pro money	oney gifted perty (other th gifted)
		SL.	by a company in whi	ch the public	Particulars of pro- perty gifted	Amount of m value of pro money	oney gifted perty (other th gifted)
		SI.	by a company in whi	ch the public	Particulars of pro- perty gifted	Amount of m value of pro money	oney gifted perty (other the gifted)

Date
Seal of the Company

TOTAL .

Signature of the Principal Officer

[Por persons other than companies]	FORM No. 2 [See rule 12(1)(b)]
G.I.R.No(To be filled in by the Income-tax Of	Return of Income ffice)
IMPORTANT: All applicable entries and annexures must be filled in. If the space is not sufficient, please attach separate statements, serially numbered, and specify, in Part VI, the number of sheets in each statement. INDIVIDUAL Check VOne Married: Yes No Number of dependent children	
Head of income	Amount of income or loss (If none, write 'NONE). [Loss to be shown in red ink] Indian income Foreign income [See Note 4] [See Note 5] Rs. Rs.
r. Salaries [Annexure A]	
[Annexure (First Issue) B] (ii) Other Gove (b) Other securitie	vings Certificates and Bank Series. crnment securities. es.
3. Income from house property	[Annexure C]
profession (ii) Other busi (b) Share in the printer [See Not (i) Speculation Expl. 2) (ii) Other busi (c) Share in the printer firm or associate body of individing Expl. 2) (ii) Speculation Expl. 2)	n business (Sec. 28, lness or profession. rofits of a registered
Gains [An- (b) relating to other	rt-term capital assets er assets: uildings or any rights
sources, securities,	mmuted value of ann- DD)
Total (1 to 6))
TOTAL INCOME (As computed	in Annexure G)

Notes:--

- If there are different previous years for different sources of income, the source or sources should be indicated against each previous year.
- 2. If a person is resident in India in a previous year relevant to the assessment year in respect of any source of income, he shall be deemed to be resident in India in the previous year relevant to the assessment year in respect of each of his other sources of income.
- 3. If the income of any other person is includible in your total income under the provisions of sections 60, 61, 62, 63 or 64 of the Income-tax Act, 1961, such income should also be shown in this Return under the appropriate heads.
- 4. 'Indian Income' means income which accrued or arose or was received in India or is deemed to have accrued or arisen or been received in India in the previous year.
- 5. 'Foreign Income' means all income which accrued or arose outside India but is not deemed to have accrued or arisen and is not also received or deemed to have been received in India in the previous year. This column should not be filled in by a non-resident.
- 6. Share in the income of the firm under the head "Profits and gains of business or profession" should alone be shown in this item. Where the firm has income under any other head or heads of income, the share of the partner (assessee) in such income should be shown against the appropriate items.

PART II—Statement of sums not included in Part I and which the assessee claims to be not Taxable for any reason.

Particulars	Amount Rs.	Reasons for its being claimed as not taxable
I. 2.		
3. 4.		
TOTAL OF PART II		

PART III—Statement of sums included in Total Income in respect of which Income-tax is not payable or which qualify for Rebate or Deduction of Income-tax.

	Particulars .	Amount Rs.
Ι.	Interest on tax-free securities [Sec. 86A]	
2.	Where the assessee is a partner in a registered firm, proportionate part of the tax payable by the firm [Sec. 86(iv)]	
3.	Where the assessee is a partner in an unregistered firm or a member of an association of persons or body of individuals and tax has been paid or is payable by such firm, association or body, share in the income of such firm, association or body. [Section 86 (iii), (v)]	
4.	Income of co-operative society on which no income-tax is payable [Sec. 81]	
5-	Where the assessee is a member of a co-operative society, dividends received from the society. [Section 82]	
6.	Income of marketing authority on which no income-tax is payable [Sec. 83]	
7.	Profits from new industrial undertakings [Section 84]	
8.	Dividends from new industrial undertakings or hotels [Sec. 85]	
9.	Educational expenses of dependent child (ren) [Section 87A]	
•	CTo be filled in only in the case of a resident non-Indian citizen) =	
۰٥ ت	Donations for charitable purposes and for renovation or repair of a	
	temple etc. [Sec. 88]	
ı.		
	dividend [Section 235]	
12.	Other Items, if any (Give details)	

Tax deducted at source (Tax deduction certificate	te to be attached)		Advance	tax paid
Particulars	Amount of t	tax D	ate of payment	Amount Rs.
Salaries .				
Interest on securities .				
Other interest				
Dividends .				
Any other income .				
Total		To	otal	
PART V—(I) Sta	ttement of Particula	ers required unde	er Section 139(6)	
business individu be furni	or profession is cals of which the ass	arried on by a essee is a partne eturn of the fi	firm/association r,/member, these rm/association/bo	ssessee [Where the of persons/body of particulars should ody and not in the
P *********		partnersymente	-	
Address of the principal p	lace of business or	<u> </u>		
Address of the principal p	lace of business or	profession in I	ndia	
Address of the principal p Address(es) of branch(es):	lace of business or	profession in Inspections of percentage of the Extent of share	ersons and bodies te in the Amour the firm Capits missic	
Address of the principal p Address(es) of branch(es): (b) To be completed in the second partner (including minor admitted to the benefits of the partnership)	lace of business or	profession in Inspections of percentage of the Extent of share	ersons and bodies te in the Amour the firm Capits missic	of individuals at of interest on al, salary com- on and other re- ration, if any.
Address of the principal p Address(es) of branch(es): (b) To be completed in the second partner (including minor admitted to the benefits of the partnership/member [MPORTANT:If you are ment year,	he case of firms, as	sociations of pe Extent of shar profits of the pro	rsons and bodies re in the Amour ne firm Capit missi mune (Give	of individuals at of interest on al, salary com- on and other re- tration, if any, details) Rs.
Address of the principal p Address(es) of branch(es): (b) To be completed in the second partner (including minor admitted to the benefits of the partnership/member [MPORTANT:If you are ment year.	a firm seeking cont please attach the from the Income	sociations of pe Extent of shar profits of the pro	ersons and bodies re in the Amour ne firm Capit. missic mune (Give stration granted faration in Form c. 184(7)].	of individuals at of interest on al, salary com- on and other re- tration, if any. details) Rs. For an earlier assess- in No. 12, which may

^{*}State in this column whether the partner/minor admitted to the benefits of the partnership is the husband/wife/minor/child of the assessee

S.No.	di _r vi	ig the	member Karta) [1 ar, who	at the er	nd of i	the pre-	Kart	ionship a	o to		the end le previo year		REM	ARKS
I.				(Kar	rta)									
2. 3. 4.														
				Part V	I—Li	st of An	пехитеѕ	and St	atem	enis				
			-	mark i				olumn	S					
			* for	annexu	res no	ot filled	in.]			<u> </u>				
		An	n exure						No.	of shee	ts in Stat	cm	ent No	o.
	`	В	С	D	E	F	G	J	1	2	3	4	5	6
t is co	rrec	t and relate	complete to all th	e, that th	he am	ount of	total in	come a	ind o	ther pai	statemen sticulars s commen	shov	wn are	truely he is
he bo ind th	dy o	of indi	viduals/	e 1/the f the loca *I/tl	amily I auth he far	the fire nority/2 mily/the	n/ the co	he co-	tive 	society/ .during itive so	e to or w the assoc the said ciety/the said pre	iatio pr as	on of p evious	ersons year ion/th
amily/	firn	1/co-o		society/ I am	associ compo	iation of etent to	f person make	this Re	of in	ndividu and v	als/local erify it o sals/local	au n b	ithorit chalf	y/ ^a of the
of/ ⁵	I fu	rther	declare t	that I ar	n mal	king thi	Retur	n in my	у сар	acity a	⁸ ,	• • •		· · · · ·
Date-							_			Sin	znature-			
				•										
Place			· <u>-</u>	· ·			-							
Place IMPO		ANT	: Befor	e signi ne retu	ng tl	ne veri	- fleation et and	n the compl	sign ete i	atory	should s	goff et-	sfy b	i msel

imprisonment which will not ordinarily be for less than six months and may extend to two years]

- Notes:1. The alternatives which are not required in the declaration should be scored out.
 - 2. In the case of an assessee who is an individual, if the declaration is signed by a person other than the individual himself or in a case where the return is made by a legal representative, the word "me" or "I" should be scored out and the name of the assessee should be written.
 - Here describe the status, if not covered by the terms mentioned above, vide section
 2(31)(vii).
 - 4. The declaration shall be signed by the person empowered to sign and verify the return in accordance with section 140 of the Income-tax Act, 1961. The capacity in which the declaration is signed, should be indicated in the space provided, e.g. Karta of the Hindu undivided family.

Section 140 of the Income-tax Act, 1961:

- "140. The return under section 139 shall be signed and verified-
 - (a) in the case of an individual, by the individual himself; where the individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf:
 - (b) in the case of a Hindu undivided family, by the Karta, and, where the Karta is absent from India or is mentally in capacitated from attending to his affairs, by any other adult member of such family;
 - (c) in the case of a company or local authority, by the principal officer thereof;
 - (d) in the case of a firm, by any partner thereof, not being a minor;
 - (e) in the case of any other association, by any membr of the association or the principal officer thereof; and
 - (f) in the case of any other person, by that person or by some person competent to act on his behalf."
- 5. Where the return is furnished by the executor(s), trustee(s), receiver, manager, agent? etc. this should be stated in the space provided and the name of the testator, or intestate, the trust or other person or property of which he is /they are executor(s), trustee(s), receiver, manager agent etc. should also be stated.

ANNEXURE 'A'

Salaries

Assessment Year: 19..... 19....

ı.	Name and address of the employer								<u> </u>	
2.	Total amount of salary, wages, pensi	on,	gratui	ties, c	ommi	ssions	, bo	nus,		
	fees or profits in lieu of or in addition t	o sai	ary ar	id was	es, du	ie to b	с ра	ud,		
	whether received or not (excluding am	ount	s shov	vn aga	inst S	crial l	Vos.			
	3 & 4), any arrears faalary received	and	salary	rece	ived i	in ady	anc	:c		
	[See Note 1]				-					
3.	Amount of periodical cash allowances	:								
	(a) House tent allowance (See Note	21						Rs.		
	(b) Entertainment allowance .							Rs.		
	(c) Other allowances [See Note 3] (a) Employers' contribution to recogni							Rs.		
4.	(a) Employers' contribution to recogni	sed j	provid	ent fu	nd in	exces 5	OI			
	to% of the assessee's salary (b) Interest credited to the assessee's			٠.						
	(b) Interest credited to the assessee's	acco	unt ir	ı such	fund	in exc	cess			
	of one-third to the salary or in	exc	ess of	the ra	te of	inter	est			
	fixed by the Central Governme	nt			.•		٠,			
5.	fixed by the Central Governme Value of rent-free accommodation or v	alue	ofany	conce	\$81011	in reni	to	r		
	us accommodation provided by the	: cm	ΝΟΛάτ	, as u	Cret 11	mica.	m,,d	C1		
	Rule 3 of the Income-tax Rules, 1962	t. (Give o	letails	, bası	S OI CC	ım-			
	Putation and also state whether the acc	оппп	nodatio	on 18 II	ırnısh	ica.)				
6.	Where a conveyance has been provide	d by	the o	mploy	er, va	ine or	тле			
	perquisite as letermined under Rule 3	oft	he Inc	om e -t	ax Ku	les, 19	62.			
	(Give details)						٠			

7. Regularistich paid by the employer for domestic and personal services provided to the assessee. (Give details) 8. (a) Value of travel concession or assistance received from the employer by the assessee who is a citizen of India, otherwise than for the purpose of the employment. [See Note 4(a)] (b) Passage moneys and the value of free or concessional passages on travelling abroad, provided by the employer to the assessee who is not a citizen of India, otherwise than for the purpose of the employment. [See Note 4(b)] 9. Value of any other benefit or amenity provided by the employer free of cost or at concessional rate, not included in the preceding columns, [see Note 5]
II. Total of items 2 to 10
2. Deductions admissible in computing income under the Head "Salaries": (a) Amount spent on purchase of books etc. necessary for duties upto Rs. 500 [Section 16(i)] Rs. (b) Entertainment allowance in the cases and to the extent specified in section 16(ii). Rs. (c) Taxes on professions, trades, callings etc. levied under a State or Provincial Act [Section 16(iii)] Rs. (d) Expenditure on maintenance of own conveyance and amount representing its wear and tear, to the extent attributable to the use of the conveyance for the purpose of employment:
Make of the motor car or other conveyance (during the 'previous year'). Rs. Date of purchase (ii) Amount representing wear and toar (during the 'previous years')) Total (Rs. (iii) Amount out of the above total attributable to the use of the conveyance for the purposes of the employment Rs.
[An employee receiving a conveyance allowance from the employer is not entitled to this deduction.] (e) Any other amount which, by the conditions of his service the assessee is required to spend wholly, necessarily and exclusively in the performance of his duties (Give details) [Section 16(v)]
13. Net income under the head "Salaries" taken to Part I of the Return
Date Signature Nores: 1. The following amounts should be excluded from the amount to be shown agains this item where the conditions specified in the relevant Sections are satisfied:
 (a) Death-cum-retirement gratuity or any other gratuity, up to the limit specified in section 10(10).
(b) Commuted value of pension up to the limit specified in section 10(10A).
(c) Payment received from a provident fund to which the Provident Funds Act, 1925 applies [Section 10(11)].

- (d) Moneys received from a recognised provident fund in certain circumstances [Section 10(12)]
- (e) Payment received from an approved superannuation fund in certain cases. [Section 10(13)]
- (f) Remuneration received by diplomatic personnel etc. of non-Indian citizenship. [Section 10(6)(ii)(iii), (iv) and (v).
- (g) Romuneration received by an individual of non-Indian citenzenship employed by a foreign enterprise. [Section 10(6)(vi).

- (h) Remuneration received by foreign technicians etc. of non-Indian citizenship. [Section 10(6)(vii)]
- (i) Tax paid by the employer on the salary of any such foreign technician [Section 10(6)(vii)]
- (j) Remuteration of a person of non-Indian citizenship for employment in a foreign ship. [Section 10(6)(viii)].
- (k) Remuneration of a professor, teacher, or research Worker of foreign citizenship. [Section 10(6) (ix) & (x).]
- (1) Remuneration received from a foreign source for rendering services in India under any co-operative technical assistance programme or project. [Section 10(8)]
- 2. The amount of House Rent Allowance received from an employer to meet expenditure actually incurred in payment of rent for residential accommodation occupied by the assessee, up to the limits specified in Rule 2A of the Income-Tax Rules, 1962, should be excluded and only the balance if any, of the House Rent Allowance shown against this item. [Section 10(13A)].
- 3. (a) The amount of travelling allowance, daily allowance, conveyance allowance or any other allowance which is spent wholly, necessarily and exclusively in the performance of duties, should be excluded from the amount to be shown against this item. [Section 10(14)].
 - (b) Allowances received by a citizen of India from the Government for rendering services outside India should also be excluded from this item. [Section 10(7)].
- 4. (a) The value of any travel concession or assistance received from the employer, in so far as it is exempt under section 10(5), should be excluded from the amount to be shown against this item.
 - (b) The amount of passage moneys or value of any free or concessional passage received from the employer, in so far as it is exempt under section 10(6)(i) should be excluded from the amount to be shown against this item.
- 5. Where the assessee's income under the head "Salaries", exclusive of the value of all benefits and amenities not provided for in cash, does not exceed Rs. 18,000 and he is not a director of a Company or a person who has a substantial interest in the company, no amount should be shown against this item.

ANNEXURE 'B'

Interest on Securities

(See section 18—g1)

Si.	Particulars of security held.	Face value	Gross amo est due duri	Amount	
No.		of the holding	On Goyt, securities		of tax deducted at source
I	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	Тоты				

Date

Signature

NOTES: 1. In the case of any security of the Central Government issued or declared to be income-tax free or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government, enter the words "Tax free" in col. 6.

2. The expenses and interest at (a) and (b), respectively, should be shown separately in respect of interest on Government securities and interest on other securities; where separate figures are not available, an apportionment should be made.

ANNEXURE 'C'

Income from House Property

Name of Assessee-Assessment Year: 19...... 19...... Serial Address of pro- Person in If you are State whether Full annual Tenant's lia-Sum admis- Net amount Annual In case No. perty (including whose name part the property is Municibilities reproperty occu- sible in res- after deduc-OWNEL rent pavable wholly or partlating to tax- pied by the pect of new- ting amounts the property of the proper-Municipal or pal valua- by the tenant es levied by a owner for his ly construc- shown in other number) stands in ly occupied by if the property ty state the tion of is let, as inown residence ted buildings, cols, 8, 9 and the Muniextent of your the owner for the prolocal authority his own resiperty (See creased by the (i) half of vide second 10 from the cipal or other share and but borne by records the names of dence, or Note 3) amount, if any the owner and the amount in proviso to amount the other part partly used for of the owners' claimed as a coll 6 or (#) sec. 23(I) shown in col. (See Note 5) 6 or col. 7, owners and the purposes hurden for deduction Rs. 1.800. their shares of his business taxes levied by (See Note 4) whichever is as the case or profession. a local autholess may be. rity borne by? (See Note 6) and where partly so used the tenant state the proportion of the remaining part to the whole of the property. (See Notes 1 and 2) 2 6 8 3 5 7 9 10 II 4 Notes: r.(a) Where the whole of the property is used for the purposes of the business or profession, the property should not be listed in this Annexure.

- (b) Where a part of the property is so used, the proportion of the remaining part (to the whole of the property may be determined on the basis of the area used for the business or profession and the remaining area.
- 2. Where a portion of a property is occupied by the owner for his own residence, such portion should be listed as a separate item and the portion let out as a separate item.

- 3. Where a part of the property is used for the purpose of the business or profession, the amount to be shown in col. 6 will be a proportion of the annual municipal valuation of the whole of the property according to the proportion of the remaining part to the whole, shown in col. 5.
- 4. In the case of house property, the construction of which was completed on or after the 1st April, 1950, the claim is to be restricted to one half of the total amount of such taxes levied by the local authority.
- 5. In the case of a building (comprising one or more residential units) the erection of which is begun and completed after the 1st April, 1961, the annual value shall for a period of three years from the date of completion of the building be reduced by a sum equal to the aggregate of (i) in respect of any residential unit whose annual value does not exceed Rs. 600, the amount of such annual value and (ii) in respect of any residential unit whose annual value exceeds Rs. 600 an amount of Rs. 600; so however, that the income in respect of any residential unit is in no case a negative figure. Where a part of the property is used by the employees of the business for their residence, free of rent, this deduction will not be admissible in respect of the part so used.

No. (Re-	Net amount after deducting amounts shown in cols. 8, 9 and 10 from the amount shown in col. 6 or col. 7, as the case may be (Repeat from page I).	Allowance for repairs. (See Note 7)	Premium paid to insure the property against damage or destruction	Interest on mortgage or capital charge or any annual charge on the property or interest on capital borrowed for acquiring, repairing, renewing or reconstructing the property	rent paid for the property	Land Revenue paid for the property	Collection charges paid (not to exceed 6% of the amount shown in col. II)	of proper-	Unrealise rent. (Details to be given separately	of cols. 12 to 19	Net income/ loss (col. 11 minus col. 20)	Amount of net income of assessee (where assessee is the sole beneficial owner, repeat the figure in col. 21; where assessee is part owner, state the fraction, as per col. 4, of the figure in col. 21
I	11	12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		·		Aggregate I	п c ome/Loss	carried to	Part I of the	e Return			· · ·	
				Date						Signat	ure :	

Notes-contd.

- 6. The higher of the figures given in columns 6 & 7 should be taken as the basis for determining the income from property.
- 7. The amount admissible on account of repairs is—(a) where the owner has undertaken to bear the cost of the repairs, a sum equal to one-sixth of the amount shown in col. 11, and (b) where the tenant has undertaken to bear the cost of repairs, the excess of the amount shown in col. 11 over the amount shown in col. 7, or a sum equal to one-sixth of the amount shown in col. 11, whichever is less.

ANNEXURE 'D'

Particulars of Profits and Gains of Business or Profession

Name of Assessee	-19
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SECTION I

- (1) In the case of a firm, association of persons or body of individuals, this Annexure is to be completed in the return of the firm, association or body and not in the personal Returns of the partners or members.
- (2) If the accounts are kept on the mercantile system of accounting, a copy of the manufacturing account or trading account, the profit and loss account and balance sheet must be attached. If the accounts are kept on any other system, description of the system should be given and a copy of any statement which corresponds to the profit and loss account and balance sheet in the mercantile accounting system must be attached.

If the accounts are audited, a statement of audited accounts should be attached. But if the accounts are not audited, a statement showing how the profit/loss has been computed froms the books of account maintained for the business or profession should be attached.

	Draft an loss of manager and law	Speculation business	Other business or profession
I.	Profit or loss as per profit and loss account (or statement corresponding to the profit and loss account) for the previous year ended	-19	-19
Add 2. 3.	Profit (+) /Loss(-) (Deduct, if the above figure is a loss)— Any taxable profit or gain not included in arriving at the above figure of profit. Reserve for bad debts	Rs.	Rs.
4.	Sums debited for creation of any reserve or for making any provision etc. which are not deductible in computing the profits under sections 28 to 44.		
5.	Interest credited to reserve or other funds	•	
6.	Expenditure of the nature of charity or presents: (a) Donations qualifying for rebate under Sec. 88 (b) Others. Rs.		
7-	Income-tax, penalty, etc.		
8.	Cost of additions to, or alterations, extensions or improvement to any of the assets of the business or profession	ta	
9.	Other expenditure of the nature of capital expenditure		
10.	Losses sustained in former years and debited in arriving at the figure of profit (or loss) shown above.		
II.	Sums debited on account of depreciation of any of the assets of the business or profession, or development rebate in respect of any of the assets of the business.		
12.	Sums debited on account of repairs and insurance of assets used only partly for the purposes of the business, or profession (Give details).		· · · · · ·
13.	Sums debited on account of expenditure on scientific research or sums paid to any scientific research association, university college or other institution.		
14.	Interest or any other sum which is not deductible under the previsions of section 40(a) (Give details).	o-	
15.	In the case of a firm, the amount of interest, salary and remuneration paid to partners not deductible under section 40(b). (Give details).		

		Speculation business	Other busi- ness or pro- fession
16.	Expenditure on advertisement, maintenance of residential accommodation, including accommodation in the nature of a guest house, and on travelling by employees and others for the purpose of the business or profession which exceeds the amount admissible under section 37(3) read with Rules 6A, 6B, 6C & 6D of the Income-tax Rules, 1962 [See Section 2 of this Annexure].	Rs.	Rs.
17.	Any expenditure not incurred wholly and exclusively for the purpose of the business or profession (Give details).		
18.	Any other expenditure which is not allowable under the provisions of section \$28 to 44 (Give details).		
19.	Amount of profits chargeable under— (a) section 41(2) [Total of the amounts in col. 17 of of this Annexure] (b) section 41(1) (3) and (4) (Give details)		
20.	Total of items I to 19		
Dede	act (Add if the above total is a negative figure)—	`	
21.	Any profit or gain, capital sums or other items, such as interest on securities, income from house property, etc., credited in arriving at the above figure of profit which are not taxable under the head "Profits and gains of business or profession" or which have already been charged to tax in the hands of the assessee (Give details).	l :	
22.	Expenses on repairs and insurance of assets used only partly for the purposes of the business or profession claimed as reasonable deduction under section 38(2) (Give details)		
23.	Allowance on account of depreciation [Aggregate of the amounts in columns 15 and 16 of Section 3 of this Annexure] and any unabsorbed depreciation brought forward from the earlier assessment years.		
24.	Scientific Research Expenditure: (i) Any expenditure (not in the nature of capital expenditure laid out or expended on scientific research related to the business (Give details) (ii) Any sum paid to any approved scientific research association having as its object the undertaking of scientific research or to an approved university, college or other institution to be used for scientific research (Give details) (iii) Any sum paid to an approved university, college or other institution to be used for research in social science or statistical research related to the class of business carried of (Give details) (iv) The appropriate part of expenditure of a capital nature on scientific research related to the business, admissible under section 35(2). (Give details)	e n n r r r n	
25	Amount of capital expenditure on the acquisition of paterights or copyrights admissible under section 35A. (Give details)	nt ,	
26	Any other allowable expenditure which has not been charged in arriving at the above figure or profit/loss (Give details)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
27	Any other sum (not being development rebate or developmen allowance), which is admissible as a deduction under section 28 to 44, which has not been charged in arriving at the about figure of profit/loss or which has been added back under any other terms on page I of this section.	ns /c	

		Speculation business Rs.	Other bust ness or pro- fession Rs.
28.	Development rebate admissible [See Section 4 of this Annexure]		
29.	Development allowance admissible [See Section 5 of this Annexure]		
30.	Total of items 21 to 29.		·
31.	NET PROFIT (OR LOSS) CARRIED TO PART I OF THE RETURN [Item 20 minus item 30]		
	Date	moture	

		Name of assessee	
		Assessment Year :	19
Statement of expenditure on advertisement, maintenance of residential accommodation in by employees and others for the purpose of the business, or profession, which exceeds the 6G and 6D of the Income-Tax Rules, 1962.	ncluding accommodation e amount admissible un	n in the nature of a gues uler section 37(3) re	t house and on travelling ad with Rules 6A, 6B,
	Amount debited in Profit and Loss Account.		Amount of excess, if any (i.e. col. 1 minus col. 2)
	I	2	3
I. Expenditure on Advertisement: (a) Articles intended for presentation			
(b) Advertisement outside India involving payment in foreign currency .			
(c) (i) Payment to a person who has a substantial interest in the business of the assessee or to a relative of such person (See Note 1).			
(ii) Payment to a person who carries on business of, or profession as, a publicity or advertising agent, wherein the assessee or his relative has a substantial interest (See Note 2)			
(d) Amount(s) exceeding Rs. 2,500/- paid otherwise than by crossed cheque drawn on a bank or by crossed bank draft.	Х	7	<u> </u>
		TOTAL ITEM of I	
·			

a) Guest Houses

Serial No.	Place at which located		Whether the expenditure in col. 3 qualifies for allowance under Rule 6C(1) [Answer 'Yes' or 'No'. if 'yes' state how]	Whether register required in Rule 6C(3) has been maintained (Answer 'Yes' or 'No'.)	Where answer in col. 4 or col. 5 is 'No' amount of expenditure on maintenance [Repeat from col. 3]
1	2	3	4	5	6

TOTAL OF ITEM II (a)

NOTES: I. Where the recipient of the pay ment is a company, firm, association of persons, or Hindu undivided family, it will be considered as having a substantial interest in the business of the assessee not only where the company, firm, association or family, as such, has such an interest, but also where a director of the company, a partner of the firm or a member of the association or family, or any relative of such director, partner or member, as the case may be, has a substantial interest in the business of the assessee.

^{2.} Where the assessee is a firm, association of persons or Hindu undivided family, it will be considered as having a substantial interest in the business of the recipient of the payment not only where the assessee firm, association or family, as such an interest but also where a partner of the firm or a member of the association or family, or any relative of such partner or member, as the case may be, has a substantial interest in the business of the recipient.

TOTAL OF ITEM III(a) 1

Section 3 Depreciation

Statement of particulars required to be furnished under Section 34(1) and of the amount of depreciation.

	Name of Assessee					Assessment Y	car : 1919
Serial No.	Description of the asset building, ship, machinery or plant, furniture, including any such asset which has been sold, discarded, demolished or destroyed during the "previous year". (See Note I)	of the asset as at the beginning of the "pre- vious year" ['Actual cost' in the case of ocean-going ship]	case of assets ac- quired during the previous year; and in the case of exist- ing assets, capital expenditure in- curred during the 'previous year' & on additions, al- terations, improve-	new asset or the additions and extensions referred to in col. 4, were used for the purposes of the business or profession, and date on which the al-	asset which has been sold, dis- carded, demolished or destroyed dur- ing the previous year, the amount of "moneys pay- able" in respect thereof and the scrap value, if any	Amount on which [I depreciation is allowable (amount in col. 3 + amount in col. 4); in the case of an asset referred to in col. 6, the amount should be shown as 'NIL'.	cent
I	2	3	4	5	6	7	8

(Repeat from						under section 41 (2) [Col. 6 minus			
Page 1) Double	Shift	Triple Shift	Initial [See Note 5]	Normal	Extra Double shift shift	Allowance Triple shift	Total (col. 11-14)	[Col. (3+4) minus col. 6]	∞ls. (3+4)]
1 9		10	II	12	13	14	15	16	17

TOTALS CARRIED TO SECTION I OF THIS ANNEXURE

Date.....

Signature

Notes: 1. Where an asset has been sold, discarded, demolished or destroyed during the 'previous year', it should be tisted as a separate item in col. 2.

2. In the case of a motor car acquired for the purpose of the business or profession after the 28th February, 1966 for an amount in excess of Rs. 25,000

the 'actual cost' to be shown in col. 4 is Rs. 25,000.

3. "Moneys payable" in col. 6 includes the sale price or any insurance, salvage or compensation moneys; where the asset which is soid, discarded demolished or destroyed is a motor car acquired after 28-2-66, the 'actual cost' whereof is limited to Rs. 25,cco, the 'moneys payable' tobe shown in col. 6 will be computed by multiplying the actual amount of sale price, insurance, salvage or compensation moneys and the amount scrap value, if any, by the fraction :-

25,000

the actual cost of the motor car to the assessee as computed without limiting it to Rs. 25,000.

4. Where the actual cost of any machinery or plant does not exceed Rs. 750, the rate of depreciation in respect of such machinery or plant to be shown in col. 8 will be 100 per cent. (This provision applies for the assessment year 1966-67 and later assessment years.)

5. Initial depreciation is admissible in respect of only the buildings of the type referred to in section 32(1)(iv).

6. The amount to be entered in this column should be limited to the amount of depreciation actually allowed to the assessee in respect of the asset for all past years,

Date

SECTION 4

Development Rebate

Serial No.	Description asset—i.e. machinery or	ship, the asset in col. 2	Date of acquisi- tion of ship or date of install- ation of machi- nery or plant	In the case of a second-hand ship the number of years which had expired between the date on which the ship was built and the date of its acquisition by the assessee	ment rebate per cent.		Remarks
1	2	3	4	5	6	7	9

Date.....

TOTAL CARRIED TO SECTION I OF THIS ANNEXURE

Signature

SECTION 5

Development Allowance

Statement of particulars prescribed for purposes of section 33A and of the amount of Development Allowance

[To be filled in only by a person carrying on a business of growing and manufacturing tea in India]

			rticulars relat	ing to plantin		s, after 31-3-196 been abandone	os on land not pla d previously.	anted at any tim	еот	
Serial No.	Name of terestate	situated in an area dec- lared by the Board	year' in which the land was	Extent of land referred to in col. 4 (in hectares)	"Cost of planting" [See Note 1]	of the cost in col. 6, which has been met directly or indirectly by any other per	"Actual cost of planting" (Col. 6 minus col. 7) limited to an amount y calculated at Rs. 12,500/Rs. 10,000 per hectare of the extent of land in col. 5 [See Note 2]	Allowance (50% of the amount in col. 8)	respect of the second previous year from the previous year referred to in col. 4	able as a de- duction in res- pect of the 4th previous year
	2	3	4	5	6	7	8	9	10	II ,

o.		that	have died or l	have become	permanently us	seless on any la	1970 in replaceme nd already plante	ed	of develop- ment allow-	Amount developm allowance
	"Previous year" in which the land was prepared		"Cost of planting" [See Note 1]	14 which has been me	of planting" (col. 14 minus col 15) et limited to an amount calculated	(30% of the amount in	able as a de- duction in res- pect of the second year from the pre- vious year referred to	Amount allow- able as a de- duction in res- pect of the 4th previous year from the previous year referred to in col. 12 (col. 17 minus col. 18) [See Note 3]	(col. 9 plus	[See. 33 (#)]
	12	13	14	15	16	17	18	19	20	21

Total Carried to Section 1 of this Annexure

Date....

Signature

Nores: 1. The "Cost of planting" to be shown in columns 6 and 14 is the aggregate of the following amounts, namely:—

(a) cost of preparing the land; (b) cost of seeds, cuttings and nurseries; (c) cost of planting and replanting; and (d) cost of up-keep of the tea bushes during the four successive 'previous years' commencing with the "Previous year" shown in col. 4 or col. 12, as the case may be.

2. The calculation should be made at the rate of Rs. 12,500 per hectare of the extent of land shown, in col. 5 or col. 13, as the case may be where the land is situated in a "hilly area", and at the rate of Rs. 10,000 per hectare of the extent of land shown in col. 5 or col. 13, where the land is situated in any other area.

3. Where the claim for development allowance relates to the second previous year from the previous year shown in col. 4 or col. 12, as the case may be, no entry should be made in columns 10 and 11 or 18 and 19; where the claim relates to the 4th previous year from the previous year shown in col. 4 or col. 12, entries should be made in these columns as well and for the sake of convenience, the entries relating to such claim should be listed under a separate serial number from the entries relating to the claim in respect of the second previous year.

ANNEXURE 'E'

SECTION I

Posticulous of Capital Coins

				Particulars of Ca	spital Gains		
lame	of Assessee		-			Assessmen	nt Year: 19— 19 —
Si. No.	Description of asset	Date on which the asset became the property of the assessee	Date of transfer	Period for which the Na asset was held by the th assessee immediately preceding the date of its transfer [See Sec. 2(42A)]	me and address of transferee	Whether the transferee is connected, directly or indirectly, with the assessee and, if so, how connected	Full value of the consideration for which the transfer was made
i	2	3	4	5	6	7	

No. 1 (Re-	Fair market value of the asset as on the date of transfer		ments to the capital v	Expenditure incurred wholly and exclusive- ly in connection with the transfer	Total of cols. 10 to	Capital gain/loss rel [Loss to be shown in r	ating to— ed ink][See 1	Notes 1 &2
peat from above)	[See Sec. 2(22A)]	to be the cost of acquisition [Amount in col. 13 of section 2 of this Annexure]		(Give details)		Short-term capital assets (i.e. where the period in cols. 5 is 12 months or less)	Other than capital as where the col. 5 is 12 months	sets (i.e. period i more tha
							or any rights therein	
I	9	10	II	12	13	14	15	16
			NET CAPITAL GAINS C	ARRIED TO PART I OF TR	E RETURN			
	Date						Signature	

- Notes: 1. (a) Where the whole of the capital gain in respect of a building or land appurtenant thereto is claimed to be exempt under section 53 or section 54, an entry should be made to that effect in the relevant col. 14, 15 or 16.
 - (b) Where only a portion of the capital gain in respect of a building or land appurtenant thereto is claimed to be exempt under section 54, the portion which is not so exempt should be shown in the relevant col. 14, 15 or £16 and a note made to the effect that the difference is claimed to be exempt under sec. 54.
 - 2. In all other cases, the amount of capital gain/loss should be determined by deducting the amount in col. 13 from the amount in col. 8 and the result entered in the relevant col. 14, 15 or 16.

SECTION 2

Statement showing the cost of acquisition or the value which is deemed to be the cost of acquisition of a capital asset in certain cases [Sections 49, 50 & 51]

1	Name of assessee	·			Assersment Year: 19— 19——
SL No.	Description of asset	Date on which the asset be- came the property of the	Mode of acquisition (i.e. whether by purchase, con-		the property of the assessee by action at own expense
		assessee	struction at own expense, - inheritance, succession, gift, family partition etc.) [See section 49]	Cost of acquisition of the asset to the assesse on the date mentioned in col. 3	Where the date mentioned in col. 3 is earlier than I-I-1954, the fair market value of the asset as on
				Rs.	I-I-1954 Rs.
ī	2	3	4	5	6

Note: 'Adjusted', in relation to written-down value or fair market value, means reduced by any terminal allowance deducted under section 32 (1)(iii) increased by terminal charge added under section 41(2).

Date

Signature:

ANNEXURE 'F'

			Dividen	ds		
Nin	of Assessee		See sections 5	6—59] A	ssessment yes	ır : 19—19—
31. N o.	Particulars of shares held	of the	ount of	Amount of tax deduct- ed at source	of dividend	Remarks [See Note 2]
1	2	3	4	5	6	ī
		Rs.	Rs.	Rs.	Rs.	

TOTAL		
Gross amount of dividend from column (4) Deduct (a) Amount of commission or remuneration paid to a banker or other person for realising the dividend (b) Amount of any other expenditure (other than capital expenditure) incurred wholly and exclusively for earning the dividend	Rs.	
Net amount of dividend Income carried to Part I of the return .		<u> </u>

Date

Signature

- Any sum deemed to be a 'dividend' under section 2(22)(a), (b), (c), (d), or (e) should also be shown in this column.
 - 2. (a) Where any dividend is eligible for rebate or deduction of tax under section 82 (dividend from a co-operative society), section 85 (dividend from rew industrial undertaking or hotel), or section 235 (dividend attributable to agricultural income of the company paying the dividend), please indicate by entering the appropriate section in the Remarks column 7.
 - (b) For the purpose of claiming rebate or deduction of tax in Part III of the Return, the net amount of dividends falling in each of the categories mentional in items 5, 8 or 11 of that Part should be arrived at by deducting the appropriate amount of collection charges and other expenses from the gross amount of dividend under each category. Where separate figures are not available, an apportionment should be given.

ANNEXURE 'G'

Section 1

Computation of Total Income

S1. No.	Head of income	Income(+)/ Loss (—) of the year as shown in Part I of the Return [See Note 1]	Income/loss of the year after 'adjustment' [See Note 2]	Brought for- ward/loss of earlier year(s) eligible for set off [See Note 3]	net incafter adjing the in col.	ust-
1	2	3	4	5	6	
2. 3. 4.	Salaries Interest on securities Income from house property Profits and gains of business or profession— (a) Speculation business (enter only if the net result is a posi- tive income [See Note I(a)] (b) Business, other than specula- tion business, or any profession [See Note I(b)] Income from other sources		Rs.	Rs. X X X	Rs.	
	Total .					
	(a) relating to short-term capital assets (b) relating to assets other than short-term capital assets (enter only if positive figure) (i) lands and buildings or any rights therein (ii) other assets	r			·	
	GRAND TOTAL [See Note 4]					
	Amount to be deducted in respect contribution to Providend F Section 2 of this Annexure Amount to be deducted in respect of handicapped dependents (Section 2 this Annexure)	und etc. (Sec	eatment etc.,	Rs.———	•	
(3)	Amount to be deducted in respectivement annuities (Section 8 Annexure	ect of payment (oC) vide Sect	for securing ion 4 of this	Rs.——	-	
(4)) Amount of Annuity Deposit to be vide Section 5 of this Annexure	oe deducted un	der section 28	o-O Rs.	-	
(5)	Other deductions, if any (Give d	etails) .				
To	PART I OF THE RETURN	er Section 28	8A) CARRIED	то		
Da	ite	,	,-	Signature		_

- Notes: 1. (a) In arriving at the figure to be shown in column 3 against S.No. 4(a), the total of the figures of income shown against S.No. 4(a), (i), 4(b)(i) and 4(c)(i) of Part I of the Return should be taken; and it should be shown against S.No. 4(a) only if it is a positive income. If the figure against S.No. 4(c)(i) of Part I of the Return is a loss, it should be ignored in arriving at this total.
 - (b) In arriving at the figure to be shown in col. 3 against S. No. 4(b), the total of the figures of income shown against S.No. 4(a)(ii), 4(b)(ii) and 4(c)(ii) in Part I of the Return should be taken. If the figure against S.No. 4(c)(ii) in Part I of the Return is a loss, it should be ignored in arriving at this total.
 - (c) Where there is Indian income as well as foreign income under any head of income, the aggregate thereof should be shown in col. 3 against the appropriate head.
 - 2. (a) If there is a loss in col. 3 against any one or more of S. Nos. 2, 3 and 5, the losses and income against these items and income against S. No. 1, may first be adjusted against one another and the net result determined. If the net result is a negative figure, and there is income in col. 3 against S. No. 4(a) or 4(b), or both, the negative figure may be adjusted, as may be found advantageous by the assessee, against either of the said items, or partly against the one and, as to the balance against the other.
 - (b) Any loss against S. No. 6(a) in col. 3 should be adjusted against income shown against S.No.6(b) in the same column, and the resultant income entered against S. No. 6 (b) in col. 4.
 - 3. (a) The amount of loss under the head "Profits and gains of business or profession' brought forward from earlier years should be entered in col. 5 against S. No. 4(a) or 4 (b) as the case may be, only to the extent of the income, if any, against the respective items in col. 4.
 - (b) The amount of loss under the head "Capital gains" brought forward from earlier years should be entered in col. 5 against S.No. 6(a) or 6(b) as the case may be only to the extent of the income, if any, against the respective items in col. 4.
 - 4. Where the figure in col. 4 in the line showing the 'Total' of S.Nos. 1 to 5 is a loss, and the assessee does not desire to have such loss set off against the income shown against S. No. 6 in the said column, such loss should not be taken into account in arriving at the 'Grand Total' in col. 4.

SECTION 2

Statement of sums paid towards life insurance premiums etc. and of the amount to be deducted in computing the total income (Section 80A)

[To be filled in only where the assessee is an individual or Hindu undivided family]

Name of life	If the name in	No. of the C	apital	Amount	from salary payable to an individual by or on behalf	Provident 1925 appl		approved u	inder the	a 10-Year Cumulative	assessee in Or 15-yea Tim Account is
insured	col. I is not that of the assessee, state the relationship of life insured to the assessee [i.e. wife/husband where assessee is an individual, or male member of family or his wife, where assessee is an H.U.F.]	life, en- n dowment, (opure en- ti dowment, odeferred (onnuity on life etc.)	ble at leath/ naturity only in he case	of the amount in col. 4	red annuity or making a pro- vision for his Wife or child- ren (limited to 1/5th of the	Name of Provident	Amount of assessee's contribution (In the case of contribution to a Provident Fund recognised under the I. T. Act, the amount should be limited to 1/5th of the salary, excluding all allowances, or Rs. 8,000 whichever is less)	the Super- snnustion Fund	of	Number of the Account	Amount deposited
ī	2	3	4	5	6	7	8	9	10	11	12

in the case of Individual or Rs. 25,000 in the case of H.U.F., whichever is less. Rs				
	amount in (2) above 50% of the balance	Rs		
	Total carried to Section 1 of this Annexure			
Date———		Signature		
*A higher limit obtains in the case of an individ premium on life insurance policies effected befor	ual, being an author, playwright, artist, musician or actor, who h e I-3-1964 <i>—vide</i> Rule 11A of the Income-tax Rules, 19 62 .	as during the previous year paid		
	,,,			

SECTION 3

Statement of expenditure incurred in respect of medical treatment etc. of handicapped dependants, and of the amount to be deducted in computing total income (Section 80B).

[To be filled in only where the assessee is an individual or a Hindu undivided family and is resident in India] Name of handscapped dependant (where he is dependant only on the assessee for his support and maintenance) State how related to the individual assessee, and, where the assessee is a H.U.F., state whether the handicapped dependant is a member of the family. Nature of the physical or mental disability [Certificate from(name), who is a registered medical Dr. practitioner attached.]
Whether admitted in a hospital, nursing home, medical institution or any other institution notified by the Central Govt., for a period of 182 days or more during the 'previous year' and fees and charges were paid by the assessee for his medical treatment to such hospital. [Auswer 'Yes' or 'No'] If the answer is 'Yes', state the name of hapital, nursing home, etc. 5. Where the handicapped dependant had any income (chargeable to tax or otherwise) during the 'previous year', the amount of such income. Amount admissible as a deduction in computing the total income Rs. 2,400 if the answer against item 4 is 'Yes', or Rs. 600 if the answer against item 4 is 'No', as reduced, in either case, by the amount, if any, against item 5, carried to Section 1 of this Annexure. Rs. -Date Signature SECTION 4 Statement of payment made for securing retirement annuity and of the amount admissible as deduction in computing total income (Section 80C). To be filled in only where the assessee is an Indian citizen resident in India. and is a partner in a registered firm of chartered accountants, solicitors, lawyers or architects or any other profession notified by the Central Govi. in this behalf. Number of annuity contract issued by the Life Insurance Corporation/Name of fund to which payment is made. No, and date of the order of the Commissioner of Income-tax under which the annuity contract/Fund has been approved. 3. Amount of premium or other payment made 4.(a) Does the amount of the 'Total' in col. 6 in Section A of this Rs. -Annexure include uncarned income of more than Rs. 10,000? [Answer 'Yes' or 'No'] (b) Is the assessee entitled to any pension or is he participating in any pension or superannuation Scheme? [Answer 'Yes' or 'No'] -[If the answer to either (a) or (b) is 'Yes' no deduction is admissible under section 80C and the following items should not be filled in.] If the answers to both (a) and (b) are 'No', please fill in the following items. Amount of income under the head 'Profits and Gains of Business or Profession' [Aggregate of the amounts in col. 6 against S.Nos. 4(a) and 4(b) in Section 1 of this Annexure]. Rs. -1/10th of the amount of 'Grand Total' in col. 6 in Section 1 of this Annexure Rs. -Amount admissible as a deduction in computing total income, carried to Section 1 of this Annexure [Amount in item 3 or Item 5 or item 6 or Rs. 5,000, whichever is the least]. Rs. ----

I certify that-

- (1) I have not claimed any deduction under section 80A of the Income-tax Act, 1961 with reference to the amount of the premium shown in item 3 hereinabove or in respect of any other premium or consideration for an annuity under the same contract; and
- (ii) I have/have not assigned or created a charge upon any annuity or other sum receivable by me under the contract/Fund mentioned in item 1 hereinabove, for any consideration received by me.

Date

Signature

SECTION 5

Statement of annuity deposits made by the assessee and of the amount admissible as a deduction in computing the total income (Sec. 280-O).

[Not to be filled in by a non-Indian citizen, registered firm, co-operative society, local uthority or any person who is not resident in India].

Distinguishing number of Annuity Deposit Certificate(s) [Counter-foil(s) attached]		Amount deposit	Amount of annuity deposit calculated at the prescribed rates with reference to the 'adjusted total income' [See Note].			
I	2	3	•			
		Rs.	Amount to be deducted in computing the total income carried to Section 1 of this Annexure: [i.e. the total amount of the deposit in col. 3 or the amount calculated at the prescribed rates as stated above, whichever is less].	Rs		
Total			•			
	Date		Signature			

- Note: The 'adjusted total income' should be arrived at by taking the total income shown in Section 1 of this Annexure before deducting the annuity deposit under Section 280-O, and then reducing it by the following amounts, if any, included therein:
 - (a) If you are an employee participating in a recognised Provident Fund, the amount transferred to the credit of your account in such fund on the date it was granted recognition.
 - (b) Any salary received in arrears or in advance or for a period exceeding 12 months; any compensation received by you from your employer on the termination of your employment or the modification of the terms and conditions thereof; if you are an employee participating in an unrecognised provident fund or unapproved super-annuation fund, any payment received by you from the fund in excess of your own contributions thereto and interest on such contributions.
 - (c) If you are a partner in an unregistered firm or member of an association of persons or body of individuals, which is itself liable to make an annuity deposit for this assessment year, the amount of your share in the profits and gains of such firm, association or body.
 - (d) Any compensation or other payment at or in connection with the termination or modification of the terms and conditions of a managing agency, selling agency, etc. [Section 28(ii)].
 - (e) Amount of capital gains.
 - (i) Amount of annuity or commuted value of annuity [Section 280D].

ANNEXURE 'J'



Return of particulars to be furnished under section 133 of the Income-tax Act, 1961

[See paragraph 3 of Notice under sec. 139 (2)]

Name of assessee				Assessme	nt Year: 19-19	
	Statement of names		rion i esses of to	ersons for	r whom the assessee	
Serial No.	Name of person for who assessee is trustee, guar or agent	m the Ad		person S	State whether the assessee is trustee, guardian or agent of the person in col. 2	
I	2		3		4 tors	
	I	Date		Signature		
			SECTION :			
	assessee had pa	id in the erage or i "Salari	previous any ann es") amo	year(s) uity (not unting to	if all persons to whom rent, interest, commission, being an annuity taxable more than four hundred ts.	
SI. No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	In the case of a payment to a non-resident, whether tax has been deducted Fat source and paid to the credit of the Central Government	
1	2	3	4	5	6	
	Date				Signature	
			SECTION 3	 }		
[T c	be filled in where the in the managem	e assessee rent of a	is a dea	ler, broke	er or agent or concerned its exchange	
	the title throughou					

Statement of the names and addresses of all persons to whom the assesses or the Exchange has paid in the previous year (s).—

- (1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities; and
- (2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the transfer whether by way of sale, exchange or otherwise of assets or on whose behalf or from whom the assesses or the exchange has received any such sum and particulars of all such payments and receipts.

SI. No.	Name and address of the per- son to whom the payment was made or on whose behalf or from whom the payment was received	Particulars action in co which the p made or r	nnection with payment was	Amount paid or received	Date of payment or receipt
ī	2		3	4	5
	· · · · · · · · · · · · · · · · · · ·	I. PAYM	ENTS	·	
		II. RECI	BIPTS		
	Date		 	Signatu	re
	Statement of gift made b	SECTION the asset		ntenious	uear(e)
Serial No.	Name and address of dones		Particulars of property gifte	Amount	t of money gifted due, of propert han money) gifted
ī	2	3	4	, , , , , , , , , , , , , , , , , , , 	5
	······································				
	TOTAL.			,	·

Signature

Date

[For assessees having total income upto Rs. 15,000 other than Companies, Co-operative Societies [See	FORM No. 3 proviso to rule 12(1)(b)]			
and local authorities]	Return of Income			
G.I.R. No (To be filled in by Income-tax Office)	Assessment year 19— 19— Previous year(s) ending 19			
INDIVIDUAL	Name			
Married: Yes No. Check vone)	Whether individual, H. U. F. etc			
HINDU UNDIVIDED FAMILY				
Number of members (other than minors ineally descended from another living member) entitled to claim partition, as at the end of the previous year—Number of minor co-parceners	Address: ji Office Residence			
supported by the family as at the end of the previous year	State whether resident/resident but not ordinarily resident/ Non-resident			
PART I—Statem	ent of Total Income			
Head of Income	Amount of income Amount of tax deducted at source			
	Indian Foreign [See note 3] income income [See note 1] [See note 2] Re. Re.			
I	2 3 4			
1. Salaries [See Note 4]				
Name and address of coss salary (including of employer/Govt. Department and perquisites) as shown in certificate of employer				
Deduct	2,00			
Conveyance Rs. Books Rs.				
Other items Rs.				
2. Interest on Securities [See Note 5] Gross interest Deduct—Collection Charges Rs. Interest on moneys	Rs.			
borrowed for investment Rs.				
3. Income from house Property [See Note 6] Name of Street number of property and complete] address	al_			
(a) Municipal taxes Rs. (b) Amount ex- empt in respect				
of new resi- dential pro- perty . Rs.				

Dividends from co-operative society [Section 82]
 Income from new industrial undertaking [Section 84]

3. Dividends from new industrial undertakings or hotels [Section 85]

4. Donations for charitable purposes etc. and for renovation or repair of temple etc. [Section 88]

5. Other items, if any. (Give details) [See Note 11]

PART IV—De	ductions in Comput	ing Total Income	
A. (1) Sums paid towards life insuran under a contract for deferred and (2) Sums deducted from salary for annuity (limited to 1/5th of salar (3) Contributions to provident fund superannuation fund [See Note 1: (4) Sums deposited by an individu 15 year account under Post Off (Cumulative Time Deposit) Rul	nuity [See Note 12] securing a deferred y) [See Note 12A] s and to approved 2B] all in a 10 year or ice Savings Bank	<u> </u>	
Total [Limited to 25% of the aggregatincome and foreign income shown Part I] 60% of the above Total. B. Deduction for medical treatment of pendent (Certificate from Dr. 13] C.' Deduction in respect of payment forment annuities [See Note 14] D. Other deductions, if any. (Give	against item 7 nandicapped de- —attached) [See No or securing retire-	·· ote	
TOTAL CARRIED TO PART I OF THE RETUR			
PART V.—Statement of particulars requiring a Pirm Association of persons (Bod or Body Minor admitted to benefits	y of individuals/Part of Partnership]	tners in a Firm/Men	nber of Association
Name and address of Name of each the firm/association for persons/body of individuals	State if any partner/minor is spouse/child of any other partner	Address of the partner/minor/member	Extent of share in the firm/ association of persons/body
l-ciMPORTANT: Where assessee is a arlier assessment year, a declaration sh	firm sceking contould be attached in Verification	inuance of registre Form No. 12	ntion granted for an
I,	, son/daughter/		
(Name in block letters) solemnly declare that to the best of my and the statements accompanying it is other particulars shown are truly stated ment year commencing on the 1st day	correct and complete and relate to all the of April, 19	ief the information give, that the amount or previous years re	levant to the assess-
I further solemply declare that no @/the family/the firm/the association years and that ———I@/the fauduring the said provious years, no other	of persons/the bod milv/the firm/the a er source of incom	ly of individuals dur ssociation/the body e.	of individuals, had
I further declare that in my can association of persons/body of individual behalf of the family/firm/association of	iuals, I am compet of persons/body of :	ent to make this Re individuals.	eturn and verify it of
I further declare that I am making	g this Return in my	capacity ast	
Date		Signature	
Place-		[54	Note 15]

IMPORTANT: Before signing the verification the signatory should satisfy himself that the return is correct and complete in all respects.

[Any person making a false statement in this Return will be liable to prosecution under 277 of the Incometax Act, 1961 and on conviction would be punishable with rigorous imprisonment which will not ordinarily be for less than six months and may extend to two years.]

Notes

* The alternatives which are not required in the declaration should be scored out.

All the case of an assessee who is an individual, if the declaration is signed by a person other than the individual himself or in a case where the return is signed by a legal representative, the word "me" or "I" should be scored out and the name of the assessee should be written.

**The declaration shall be signed by the person empowered to sign and verify the return in accordance with section 140 of the Income-tax Act, 1961. The capacity in which the declaration 15 signed, should be indicated in the space provided, e.g., Karta of the Hindu undivided family.

†Where the return is furnished by the executor (s), trustee (s), receiver, manager, agent, etc. this should be stated in the space provided and the name of the testator, or intestate, the trust, or other person or property of which he is/they are executor (s), trustee (s), receiver, manager, agent etc. should also be stated.

NOTES FOR GUIDANCE IN FILLING THE FORM OF RETURN OF INCOME (ITS. 3)

- 1. 'Indian income' means income which accrued or arose or was received in India or is deemed to have accrued or arisen or been received in India in the previous year.
- 2 'Foreign income' means income which accrued or arose outside India but is not deemed to have accrued or arisen and is not also received or deemed to have been received in India in the previous year (This col. should not be filled in by a non-resident or a person not ordinarily resident in India, unless in the latter case, the income is derived from a business controlled in or a profession set up in India.)
 - 3 The relevant tax deduction certificate(s) should be attached,
- 4. Salaries—In computing the income under the head "Salaries", vou may deduct the following amounts from the gross taxable salary as shown in the certificate furnished by your employer or disbursing officer:

[The certificate should be attached]--

- (a) If you own and maintain a conveyance for the purpose of your employment and do not receive a conveyance allowance from your employer, that part of the total expenditure on the maintenance of the conveyance and the amount representing its wear and tear, which is attributable to the use of the conveyance for the purpose of the employment.
- (b) Amount spent on purchase of books necessary for the duties, upto Rs. 500.
- (c) Taxes on professions, trades, callings etc. levied under a State or Provincial Act.
- (d) Any amount actually expended under the conditions of service wholly, necessarily and exclusively in the performance of duties.
- 5 Interest on securities—Besides interest on securities of the Central and State Governments, this head of income includes also interest and debentures or other securities for money of local authorities, statutory corporations and companies. The tax deducted at source from the interest should be added to the net amount of interest received and the gross amount of interest should be shown against this item. If there are several holdings of securities, a list may be attached. The tax deduction certificates should also be attached—vide Note 3. You may deduct the following amounts from the gross amount of interest:
 - (a) Any commission or charges paid to a bank or any other person for realising the interest; and

- (b) Any interest payable on moneys borrowed for the purpose of investment in the securities.
- If you have received any interest on National Savings Certificates (First Issue) or Bank Series, the amount should be shown separately from the interest on other securities.
- 6. Income from House Property.—Where you are part owner of a property, a separate sheet should be attached showing the computation of the net figure to be included in this head.
- (a) Where the property is let out, a deduction for municipal taxes is admissible upto the full amount of such taxes in the case of property constructed before 1st April, 1950, and to the extent of one-halt of such taxes in the case of any other property.
- (b) In the case of residential property, construction of which was begun and completed after 1st April, 1901 the rent receivable (less one-half of the municipal tax pertaining thereto) limited to Rs. 600 per residential unit per year, is exempt from tax for the first three years, and should be claimed as a deduction in the space indicated.
- (c) Where the property is occupied by the owner, for his own residence, one-nalf of the gross annual value, limited to Rs. 1,800, should be claimed as a deduction in the space indicated.
- (d) The allowance for repairs is one-sixth of the balance of the gross annual value after the deductions at (a), (b) and (c), irrespective of the actual amount spent.
- (e) The deduction on account of collection charges may be claimed for the amount actually spent, limited to 6 per cent of the balance of the gross annual value after the deductions at (a), (b) and (c).
- (f) Any interest payable on moneys borrowed for acquiring, constructing, repairing, renewing or reconstructing the property may be claimed here.
 - (g) Here you may claim-
 - (i) any land revenue or ground rent paid for the property;
 - (ii) any premium paid for insuring the property against risk of damage or destruction;
 - (iii) any interest on mortgage or capital charge or any annual charge on the property;
 - (iv) any rent that has remained unrealised and has become irrecoverable; and
 - (v) where the property was let and was vacant during any part of the year, the proportionate amount of the gross annual value after the deductions at (a), (b) and (c), according to the period it remained vacant.

If the net income from such property as is referred to in (c) above, after the deductions at (d), (e), (f) and (g) exceeds 1/11th of the Total income, exclusive of the net income from such property, the amount of the excess should be deducted from the net income under this head, and the balance amount shown in col. 2 against this head of income.

Where there are several house properties, please attach a separate sheet giving the details of the gross annual value and deductions pertaining to each such property and enter the aggregate net income from all the properties in col. 2 against this head of income.

7. Profits and gains of business or profession.—In the case of a business or profession for which accounts are kept on the mercantile system of accountancy, a copy of the manufacturing or trading account, profit and loss account and balance sheet or trial balance must be attached. If the accounts are kept on any other system, please explain the system and attach a copy of any statement which corresponds to the profit and loss account and balance sheet on the mercantile accounting system.

To the net profit as per profit and loss account or corresponding statement, please add back capital expenditure and personal expenses (including incometax paid), if any, debited therein, and also expenditure not incurred wholly and exclusively for the purpose of the business or profession.

If you claim any allowance in respect of depreciation of buildings, machinery or plant or furniture used for the purpose of the business or profession, please furnish, on a separate sheet, the particulars of the assets, date (or month and year) of acquisition or construction of each assets, the cost of acquisition or construction and in the case of buildings, how exactly they are used (i.e. as office, godown, factory, residence of employees etc.).

If you claim any allowance in respect of development rebate on machinery or plant installed for the purpose of the business, please furnish, on a separate sheet, the particulars of the machinery or plant, date (or month and year) of installation and the cost of acquisition.

The amount of depreciation allowance claimed (to the extent it exceeds the amount, if any, debited in arriving at the profit in the profit and loss account) and the amount of development rebate claimed should be deducted from the adjusted figure of profit, and the resultant figure—shown in col. 2 against—this head of income.

If there is any income from speculation business, the details thereof should be furnished on a separate sheet, and the net amount added to income from any other business or businesses and the aggregate amount shown against this head of income in col. 2.

Where the assessee is a partner in a firm, or member of an association of persons or body of individuals, his share in the income of the firm, association or body should be added to his other business income, if any, and the aggregate amount shown in col. 2 against this head of income. Where the firm has any income other than from business or profession, the partner's share in such items of income should be shown against the appropriate heads.

- 8. Capital gains.—(a) Short-term capital asset means a capital asset held by the assessee for a period not exceeding 12 months preceding the date of transfer. Where the capital asset became the property of the assessee through gilt or inheritance, partition of H.U.F. etc., the period for which the asset was neld by the previous owner is to be included in reckoning the 12 months period.
- (b) The amount of capital gain on the transfer of a capital asset is the sum by which the amount of the consideration for the transfer exceeds the cost of acquisition of the asset as increased by the cost of any improvements thereto and also by the expenditure incurred by the assessee wholly or exclusively in connection with the transfer. Where the capital asset was acquired by the assesses before 1st January, 1954, he may, if he so desires, have the fair market value of the asset as on 1st January, 1954 treated as his cost of acquisition.

Where the capital asset became the property of the assessee through gift or inheritance, partition of II.U.F etc., the cost of acquisition of the asset to the assessee is the cost of acquisition to the last previous owner who acquired it otherwise than through gift, inheritance etc. If such last previous owner had acquired it before 1st January, 1954, the fair market value of the asset as on that date may be taken as the cost of acquisition.

- (c) (i) Where the capital gain arises from the transfer of one or more items of house property for an aggregate consideration of Rs. 25,000 or less, and the aggregate value of all items of house property belonging to the assessee immediately before the transfer did not exceed Rs. 50,000, the capital gain is exempt from tax and may be shown in Part II of the Return.
- (ii) Concessional tax treatment is accorded in a case where the capital gain arises from the transfer of a house property in the following circumstances, namely:—
 - (a) the house property was being used mainly for the residence of the assessee or his parent, during the two years immediately before the transfer; and
 - (b) the assessee has purchased, within a period of one year before or after the date of transfer, a house property for his residence, or constructed such a property within two years after the date of the transfer.
 - In these circumstances, the capital gain on the transfer is chargeable to tax only to the extent, if any, that it exceeds the cost of the property acquired or constructed, as stated above. Only such excess, if any, of the capital gain need be shown in Part I of the Return. Whether or not there is such an excess, a separate sheet should be attached

showing details of the property transferred and of the property acquired or constructed.

- (d) Gains arising from the transfer of 'Personal effects' are not 'capital' gains for the purpose of charge of income-tax.
- 9. Income from other sources.—(a) Dividends—The tax deducted at source from the dividends should be added to the net amount of the dividends received, and the gross amount should be shown against this item. If there are holdings of shares in several companies, a list may be attached. The tax deduction certificates should also be attached—vide Note 3 You may deduct the following amounts from the gross amount of dividend:
 - Any commission or charges paid to a bank or any other person for realising the dividend; and
 - (ii) any interest payable on moneys borrowed for investment in the shares.
 - Income received on units in the Unit Trust of India is exempt upto Rs 1,000.

 If such income exceeds Rs. 1,000 the excess may be shown here along with dividends on shares of companies.
- (b) Any income which is not shown against the heads of income at 1 to 5 of Part I, or against dividends, should be shown against 'Income from Other Sources—Other items'. The following are illustrative of the items of income to be shown here:
 - (i) Interest on bank deposits, current and savings accounts,
 - (ii) Ground rents.
 - (iii) Fees from tuitions, received by an individual not engaged in a profession.
- 10. For arriving at the total income, please take the aggregate of the Indian income and the foreign income under all heads of income and deduct therefrom the amount arrived at in Part IV. If the balance is not an exact multiple of ten rupees, it should, then be rounded off to the nearest multiple of ten rupees For this purpose, the figure in the units place should be reduced to zero, if it is 1, 2, 3 or 4, and it should be increased to ten, if it is 5, 6, 7, 8 or 9. The balance as so rounded off is the Total Income.

PART III

- 11. The following amounts, if any, may be shown here:
 - (a) Interest on tax-free securities of Central Government or any State Government (Section 86A).
 - (b) Dividend attributable to the agricultural income of the company paying the dividend, in respect of which the company is liable to pay agricultural income-tax to a State Govt. (Sec. 235).
 - (c) Where the assessee is a partner in a registered firm, the proportionate part of the tax, if any, payable by the firm.
 - (d) Where the assessee is a partner in an unregistered firm or a member of an association of persons or body of individuals, and tax has been paid or is payable by such firm, association or body, the assessee's share in the income of such firm, association or body.
 - (e) In the case of a non-Indian citizen, resident in India, the expenses incurred on full time education of his children abroad, limited to Rs. 2,000 per child and Rs. 4,000 in the aggregate (Sec. 87A)

PART IV

- 12. Premium paid on the following kinds of policies may be entered against this item—
 - (1) Where the assessee is an individual-
 - (a) a policy of insurance on the life of the assessee, or on the life of the assessee's wife/husband;
 - (b) a contract for a deferred annuity on the life of the assessee or on the life of the assessee's wife/husband.

- (2) Where the assessee is a Hindu undivided family
 - a policy of insurance on the life of a male member of the family, or on the life of the member's wife.

In the case of a policy of life insurance, where the amount of premium paid in a year exceeds 1/10th of the capital sum assured under the policy (excluding any bonus addition), the amount to be shown against item A(1) should be limited to 1/10th of such capital sum.

- 12A. This item is relevant only when the assessee is a Government employee and any amount has been deducted from his salary, under the terms of his employment, for securing to him a deferred annuity or making provision for his wife and children.
- 12B. Assessee's contributions to the following funds may be entered against this item, namely:—
 - (i) a provident fund to which the Provident Funds Act. 1925 applies:
 - (ii) a provident fund recognised under the Income-tax Act [the amount to be shown under this head is limited to 1/5th of the salary]:
 - (iii) a superannuation fund approved under the Income-tax Act.
- 13. Deduction in respect of medical treatment etc. of handicapped dependent (Section 80B).—This deduction is admissible only to an individual or Hindu undivided family resident in India.

The handicapped dependent should be a relative of the individual or should be a member of the Hindu undivided family.

Where the handicapped dependent was admitted in a hospital, nursing home or other institution for not less than 182 days during the relevant year, and fees and charges were paid to the hospital etc., the deduction to be claimed is Rs. 2.400. In all other cases, the amount to be claimed is Rs. 600. If the handicapped dependent has any income of his own, the amount of Rs. 2.400 or Rs. 600. as the, case may be, should be reduced by the amount of such income and only the balance claimed as a deduction.

- 14. Deduction in respect of payment for securing retirement annuities.—This deduction is admissible only to a resident Indian citizen whose income includes a share in the profits and gains of a registered firm of chartered accountants, solicitors, lawyers or architects. The amount of premium paid by the assessee under an approved annuity contract issued by the Life Insurance Corporation of India, or to an approved fund, for securing to himself a life annuity in his old age, may be claimed as a deduction here. The amount admissible as deduction is limited to the assessee's income under the head "Profits and Gains of Business or Profession" and cannot exceed 1/10th of the aggregate income against item 7 of Part I. The deduction is not admissible in a case where the unearned income (i.e. income from house property, interest on securities, dividends and the like) exceeds Rs. 10,000 or if the assessee is participating in any pension or superannuation scheme. Where the premium on an annuity contract has been claimed under this head, no amount should be claimed in respect of premium on the same contract against item A(1) of Part IV.
- 15. Return by whom to be signed.—In the case of an individual this Return should be signed and verified by the individual himself. Where the individual is absent from India, he may if he desires authorise another person to sign and verify the return on his hehalf. Where the individual is mentally incapacitated, this Return should be signed and verified by his guardian.

In the case of a Hindu undivided family, this Return should be signed and verified by the Karta. Where the Karta is absent from India or is mentally incapacitated, this Return should be signed and verified by any other adult member of the family.

In the case of a firm, this Return should be signed by any partner of the firm, and in the case of an association of persons, by any member of the association or the principal officer thereof."

[No. 17/F No. 3(10)66-TPL.] V. RAMASWAMI IYER, Secy.